BUREAU OF LAND MANAGEMENT

Adjusted 2002 NASS Census Per Acre Land and Building Value

2009-2010 Linear Rent Schedule Zone

WO350

10/21/2008

The following adjusted 2002 NASS Census table of per acre land and building value and rent schedule zones is printed for information only and will not appear in Title 43 of the Code of Federal Regulations. The 2002 NASS Census per acre land and building value for each county has been reduced by 20 percent. Please see the discussion of section 2806.20 for further explanation. The 20 percent reduction represents the total value of all irrigated acres, plus acres in the "other" category (which includes buildings, roads, ponds, and wasteland) to total farm real-estate value. Counties will be re-assigned to the appropriate rent schedule zone in 2011 based upon the adjusted 2007 NASS Census per acre land and building value.

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone

State	County	80% - 2002 L/B values	Rent Schedule Zone
Alabama	Autauga	$1,503	5
Alabama	Baldwin	$2,002	6
Alabama	Barbour	$958	3
Alabama	Bibb	$1,370	4
Alabama	Blount	$2,045	6
Alabama	Bullock	$1,146	4
Alabama	Butler	$1,238	4
Alabama	Calhoun	$2,078	6
Alabama	Chambers	$795	3
Alabama	Cherokee	$1,234	4
Alabama	Chilton	$1,437	4
Alabama	Choctaw	$1,026	4
Alabama	Clarke	$1,042	4
Alabama	Clay	$1,112	4
Alabama	Cleburne	$1,537	5
Alabama	Coffee	$961	3
Alabama	Colbert	$1,104	4
Alabama	Conecuh	$887	3
Alabama	Coosa	$1,080	4
Alabama	Covington	$1,293	4
Alabama	Crenshaw	$1,064	4
Alabama	Cullman	$2,534	6
Alabama	Dale	$1,138	4
Alabama	Dallas	$938	3
Alabama	DeKalb	$1,914	5
Alabama	Elmore	$1,574	5
Alabama	Escambia	$1,141	4
Alabama	Etowah	$2,285	6
Alabama	Fayette	$886	3
Alabama	Franklin	$1,132	4
Alabama	Geneva	$1,210	4
Alabama	Greene	$882	3
Alabama	Hale	$931	3
Alabama	Henry	$959	3
Alabama	Houston	$1,074	4
Alabama	Jackson	$1,758	5
Alabama	Jefferson	$2,086	6
Alabama	Lamar	$929	3
Alabama	Lauderdale	$1,446	4
Alabama	Lawrence	$1,373	4
Alabama	Lee	$1,824	5
Alabama	Limestone	$1,770	5
Alabama	Lowndes	$915	3
Alabama	Macon	$1,052	4
Alabama	Madison	$1,729	5
Alabama	Marengo	$801	3
Alabama	Marion	$1,187	4
Alabama	Marshall	$2,180	6
Alabama	Mobile	$2,689	6
Alabama	Monroe	$1,094	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Alabama	Montgomery	$1,558	5
Alabama	Morgan	$2,250	6
Alabama	Perry	$764	3
Alabama	Pickens	$1,002	4
Alabama	Pike	$1,138	4
Alabama	Randolph	$1,518	5
Alabama	Russell	$1,043	4
Alabama	Shelby	$2,236	6
Alabama	St. Clair	$1,891	5
Alabama	Sumter	$814	3
Alabama	Talladega	$2,054	6
Alabama	Tallapoosa	$1,158	4
Alabama	Tuscaloosa	$1,578	5
Alabama	Walker	$1,385	4
Alabama	Washington	$1,194	4
Alabama	Wilcox	$810	3
Alabama	Winston	$1,510	5
Alaska	Aleutian Islands Area	$86	1
Alaska	Anchorage Area	$1,839	5
Alaska	Fairbanks Area	$524	3
Alaska	Juneau Area	$35,743	11
Alaska	Kenai Peninsula	$1,130	4
Arizona	Apache	$116	1
Arizona	Cochise	$505	3
Arizona	Coconino	$129	1
Arizona	Gila	$220	1
Arizona	Graham	$384	2
Arizona	Greenlee	$1,204	4
Arizona	La Paz	$503	3
Arizona	Maricopa	$2,421	6
Arizona	Mohave	$348	2
Arizona	Navajo	$143	1
Arizona	Pima	$236	1
Arizona	Pinal	$984	3
Arizona	Santa Cruz	$1,147	4
Arizona	Yavapai	$497	2
Arizona	Yuma	$3,635	7
Arkansas	Arkansas	$1,120	4
Arkansas	Ashley	$1,091	4
Arkansas	Baxter	$1,358	4
Arkansas	Benton	$2,425	6
Arkansas	Boone	$1,447	4
Arkansas	Bradley	$1,518	5
Arkansas	Calhoun	$1,022	4
Arkansas	Carroll	$1,336	4
Arkansas	Chicot	$937	3
Arkansas	Clark	$1,145	4
Arkansas	Clay	$1,301	4
Arkansas	Cleburne	$1,378	4
Arkansas	Cleveland	$1,756	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Arkansas	Columbia	$1,247	4
Arkansas	Conway	$1,338	4
Arkansas	Craighead	$1,376	4
Arkansas	Crawford	$1,406	4
Arkansas	Crittenden	$1,032	4
Arkansas	Cross	$1,108	4
Arkansas	Dallas	$1,043	4
Arkansas	Desha	$882	3
Arkansas	Drew	$1,004	4
Arkansas	Faulkner	$1,458	4
Arkansas	Franklin	$1,271	4
Arkansas	Fulton	$815	3
Arkansas	Garland	$1,808	5
Arkansas	Grant	$1,373	4
Arkansas	Greene	$1,245	4
Arkansas	Hempstead	$1,117	4
Arkansas	Hot Spring	$1,242	4
Arkansas	Howard	$1,318	4
Arkansas	Independence	$994	3
Arkansas	Izard	$922	3
Arkansas	Jackson	$947	3
Arkansas	Jefferson	$973	3
Arkansas	Johnson	$1,787	5
Arkansas	Lafayette	$854	3
Arkansas	Lawrence	$1,020	4
Arkansas	Lee	$826	3
Arkansas	Lincoln	$917	3
Arkansas	Little River	$897	3
Arkansas	Logan	$1,218	4
Arkansas	Lonoke	$1,111	4
Arkansas	Madison	$1,097	4
Arkansas	Marion	$1,050	4
Arkansas	Miller	$836	3
Arkansas	Mississippi	$1,081	4
Arkansas	Monroe	$935	3
Arkansas	Montgomery	$1,199	4
Arkansas	Nevada	$860	3
Arkansas	Newton	$1,196	4
Arkansas	Ouachita	$1,142	4
Arkansas	Perry	$1,418	4
Arkansas	Phillips	$836	3
Arkansas	Pike	$1,430	4
Arkansas	Poinsett	$1,272	4
Arkansas	Polk	$1,370	4
Arkansas	Pope	$1,557	5
Arkansas	Prairie	$996	3
Arkansas	Pulaski	$1,414	4
Arkansas	Randolph	$1,033	4
Arkansas	Saline	$1,914	5
Arkansas	Scott	$1,267	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Arkansas	Searcy	$795	3
Arkansas	Sebastian	$1,717	5
Arkansas	Sevier	$1,358	4
Arkansas	Sharp	$818	3
Arkansas	St. Francis	$974	3
Arkansas	Stone	$810	3
Arkansas	Union	$1,710	5
Arkansas	Van Buren	$1,140	4
Arkansas	Washington	$2,223	6
Arkansas	White	$1,269	4
Arkansas	Woodruff	$908	3
Arkansas	Yell	$1,022	4
California	Alameda	$2,230	6
California	Alpine	$2,000	5
California	Amador	$1,553	5
California	Butte	$3,521	7
California	Calaveras	$1,433	4
California	Colusa	$2,109	6
California	Contra Costa	$6,435	8
California	Del Norte	$3,433	7
California	El Dorado	$2,277	6
California	Fresno	$2,890	6
California	Glenn	$1,917	5
California	Humboldt	$950	3
California	Imperial	$2,381	6
California	Inyo	$777	3
California	Kern	$1,453	4
California	Kings	$2,914	6
California	Lake	$3,985	7
California	Lassen	$555	3
California	Los Angeles	$12,435	9
California	Madera	$2,496	6
California	Marin	$2,926	6
California	Mariposa	$804	3
California	Mendocino	$1,877	5
California	Merced	$3,061	7
California	Modoc	$554	3
California	Mono	$1,249	4
California	Monterey	$2,598	6
California	Napa	$15,480	9
California	Nevada	$2,734	6
California	Orange	$8,529	8
California	Placer	$3,879	7
California	Plumas	$818	3
California	Riverside	$3,864	7
California	Sacramento	$3,588	7
California	San Benito	$1,502	5
California	San Bernardino	$1,715	5
California	San Diego	$6,108	8
California	San Francisco	$25,791	10

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
California	San Joaquin	$5,338	8
California	San Luis Obispo	$2,141	6
California	San Mateo	$4,783	7
California	Santa Barbara	$2,947	6
California	Santa Clara	$2,310	6
California	Santa Cruz	$7,468	8
California	Shasta	$1,386	4
California	Sierra	$1,210	4
California	Siskiyou	$1,148	4
California	Solano	$3,067	7
California	Sonoma	$8,846	8
California	Stanislaus	$4,854	7
California	Sutter	$3,251	7
California	Tehama	$1,326	4
California	Trinity	$511	3
California	Tulare	$3,159	7
California	Tuolumne	$1,331	4
California	Ventura	$7,071	8
California	Yolo	$2,916	6
California	Yuba	$2,755	6
Colorado	Adams	$721	3
Colorado	Alamosa	$965	3
Colorado	Arapahoe	$682	3
Colorado	Archuleta	$1,022	4
Colorado	Baca	$234	1
Colorado	Bent	$256	2
Colorado	Boulder	$6,111	8
Colorado	Broomfield*	$605	3
Colorado	Chaffee	$1,674	5
Colorado	Cheyenne	$259	2
Colorado	Clear Creek	$1,332	4
Colorado	Conejos	$670	3
Colorado	Costilla	$401	2
Colorado	Crowley	$226	1
Colorado	Custer	$1,242	4
Colorado	Delta	$1,674	5
Colorado	Denver*	$605	3
Colorado	Dolores	$757	3
Colorado	Douglas	$2,452	6
Colorado	Eagle	$1,207	4
Colorado	El Paso	$704	3
Colorado	Elbert	$555	3
Colorado	Fremont	$835	3
Colorado	Garfield	$1,034	4
Colorado	Gilpin	$2,230	6
Colorado	Grand	$965	3
Colorado	Gunnison	$1,482	4
Colorado	Hinsdale	$2,341	6
Colorado	Huerfano	$343	2
Colorado	Jackson	$416	2

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Colorado	Jefferson	$3,917	7
Colorado	Kiowa	$246	1
Colorado	Kit Carson	$371	2
Colorado	La Plata	$816	3
Colorado	Lake	$1,105	4
Colorado	Larimer	$1,849	5
Colorado	Las Animas	$194	1
Colorado	Lincoln	$201	1
Colorado	Logan	$448	2
Colorado	Mesa	$1,141	4
Colorado	Mineral	$1,250	4
Colorado	Moffat	$333	2
Colorado	Montezuma	$413	2
Colorado	Montrose	$944	3
Colorado	Morgan	$641	3
Colorado	Otero	$306	2
Colorado	Ouray	$1,204	4
Colorado	Park	$627	3
Colorado	Phillips	$574	3
Colorado	Pitkin	$4,741	7
Colorado	Prowers	$334	2
Colorado	Pueblo	$393	2
Colorado	Rio Blanco	$535	3
Colorado	Rio Grande	$1,462	4
Colorado	Routt	$1,512	5
Colorado	Saguache	$567	3
Colorado	San Juan*	$605	3
Colorado	San Miguel	$770	3
Colorado	Sedgwick	$588	3
Colorado	Summit	$1,413	4
Colorado	Teller	$1,027	4
Colorado	Washington	$334	2
Colorado	Weld	$1,103	4
Colorado	Yuma	$458	2
Connecticut	Fairfield	$20,931	10
Connecticut	Litchfield	$6,889	8
Connecticut	Middlesex	$9,966	8
Connecticut	New Haven	$10,904	9
Connecticut	New London	$5,511	8
Connecticut	Tolland	$4,532	7
Connecticut	Windham	$5,262	8
Delaware	Kent	$2,798	6
Delaware	New Castle	$4,545	7
Delaware	Sussex	$3,161	7
Florida	Alachua	$2,578	6
Florida	Baker	$3,163	7
Florida	Bay	$2,101	6
Florida	Bradford	$1,988	5
Florida	Brevard	$1,908	5
Florida	Broward	$16,338	9

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Florida	Calhoun	$1,277	4
Florida	Charlotte	$1,381	4
Florida	Citrus	$1,998	5
Florida	Clay	$1,986	5
Florida	Collier	$2,128	6
Florida	Columbia	$1,212	4
Florida	Dade	$7,781	8
Florida	DeSoto	$1,932	5
Florida	Dixie	$1,442	4
Florida	Duval	$4,849	7
Florida	Escambia	$1,906	5
Florida	Flagler	$1,307	4
Florida	Franklin	$932	3
Florida	Gadsden	$1,937	5
Florida	Gilchrist	$1,858	5
Florida	Glades	$1,479	4
Florida	Gulf	$1,509	5
Florida	Hamilton	$1,135	4
Florida	Hardee	$1,873	5
Florida	Hendry	$3,077	7
Florida	Hernando	$4,074	7
Florida	Highlands	$1,805	5
Florida	Hillsborough	$4,328	7
Florida	Holmes	$1,288	4
Florida	Indian River	$2,375	6
Florida	Jackson	$1,182	4
Florida	Jefferson	$1,480	4
Florida	Lafayette	$1,074	4
Florida	Lake	$3,432	7
Florida	Lee	$2,634	6
Florida	Leon	$1,668	5
Florida	Levy	$1,519	5
Florida	Liberty	$1,093	4
Florida	Madison	$1,229	4
Florida	Manatee	$2,514	6
Florida	Marion	$3,994	7
Florida	Martin	$2,083	6
Florida	Monroe	$16,556	9
Florida	Nassau	$3,818	7
Florida	Okaloosa	$2,031	6
Florida	Okeechobee	$1,630	5
Florida	Orange	$3,145	7
Florida	Osceola	$1,352	4
Florida	Palm Beach	$2,678	6
Florida	Pasco	$3,090	7
Florida	Pinellas	$25,386	10
Florida	Polk	$2,319	6
Florida	Putnam	$1,984	5
Florida	Santa Rosa	$2,119	6
Florida	Sarasota	$2,396	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Florida	Seminole	$4,910	7
Florida	St. Johns	$3,452	7
Florida	St. Lucie	$2,591	6
Florida	Sumter	$1,924	5
Florida	Suwannee	$2,002	6
Florida	Taylor	$1,034	4
Florida	Union	$1,054	4
Florida	Volusia	$3,486	7
Florida	Wakulla	$2,313	6
Florida	Walton	$1,511	5
Florida	Washington	$1,830	5
Georgia	Appling	$1,253	4
Georgia	Atkinson	$1,135	4
Georgia	Bacon	$1,744	5
Georgia	Baker	$1,401	4
Georgia	Baldwin	$1,875	5
Georgia	Banks	$4,026	7
Georgia	Barrow	$4,628	7
Georgia	Bartow	$2,331	6
Georgia	Ben Hill	$1,146	4
Georgia	Berrien	$1,344	4
Georgia	Bibb	$1,883	5
Georgia	Bleckley	$1,318	4
Georgia	Brantley	$1,282	4
Georgia	Brooks	$1,282	4
Georgia	Bryan	$1,350	4
Georgia	Bulloch	$1,303	4
Georgia	Burke	$1,075	4
Georgia	Butts	$1,629	5
Georgia	Calhoun	$1,038	4
Georgia	Camden	$1,292	4
Georgia	Candler	$1,083	4
Georgia	Carroll	$3,118	7
Georgia	Catoosa	$3,102	7
Georgia	Charlton	$1,546	5
Georgia	Chatham	$1,650	5
Georgia	Chattahoochee	$1,181	4
Georgia	Chattooga	$1,359	4
Georgia	Cherokee	$6,686	8
Georgia	Clarke	$3,274	7
Georgia	Clay	$822	3
Georgia	Clayton	$4,351	7
Georgia	Clinch	$1,354	4
Georgia	Cobb	$7,290	8
Georgia	Coffee	$1,267	4
Georgia	Colquitt	$1,266	4
Georgia	Columbia	$3,238	7
Georgia	Cook	$1,491	4
Georgia	Coweta	$4,432	7
Georgia	Crawford	$1,594	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Georgia	Crisp	$1,396	4
Georgia	Dade	$1,649	5
Georgia	Dawson	$3,659	7
Georgia	Decatur	$1,322	4
Georgia	DeKalb	$5,182	8
Georgia	Dodge	$821	3
Georgia	Dooly	$1,043	4
Georgia	Dougherty	$1,063	4
Georgia	Douglas	$4,642	7
Georgia	Early	$1,055	4
Georgia	Echols	$1,282	4
Georgia	Effingham	$1,392	4
Georgia	Elbert	$1,714	5
Georgia	Emanuel	$980	3
Georgia	Evans	$1,324	4
Georgia	Fannin	$2,839	6
Georgia	Fayette	$4,005	7
Georgia	Floyd	$2,120	6
Georgia	Forsyth	$5,986	8
Georgia	Franklin	$3,646	7
Georgia	Fulton	$4,645	7
Georgia	Gilmer	$3,672	7
Georgia	Glascock	$1,250	4
Georgia	Glynn	$1,443	4
Georgia	Gordon	$3,117	7
Georgia	Grady	$1,459	4
Georgia	Greene	$2,326	6
Georgia	Gwinnett	$5,179	8
Georgia	Habersham	$4,229	7
Georgia	Hall	$4,307	7
Georgia	Hancock	$942	3
Georgia	Haralson	$2,262	6
Georgia	Harris	$1,510	5
Georgia	Hart	$2,715	6
Georgia	Heard	$1,740	5
Georgia	Henry	$3,381	7
Georgia	Houston	$1,758	5
Georgia	Irwin	$1,134	4
Georgia	Jackson	$4,452	7
Georgia	Jasper	$1,799	5
Georgia	Jeff Davis	$1,207	4
Georgia	Jefferson	$1,058	4
Georgia	Jenkins	$1,070	4
Georgia	Johnson	$1,270	4
Georgia	Jones	$1,688	5
Georgia	Lamar	$1,960	5
Georgia	Lanier	$945	3
Georgia	Laurens	$1,087	4
Georgia	Lee	$1,235	4
Georgia	Liberty	$1,860	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Georgia	Lincoln	$2,126	6
Georgia	Long	$1,163	4
Georgia	Lowndes	$1,637	5
Georgia	Lumpkin	$4,877	7
Georgia	Macon	$1,350	4
Georgia	Madison	$3,704	7
Georgia	Marion	$1,231	4
Georgia	McDuffie	$1,593	5
Georgia	McIntosh	$1,294	4
Georgia	Meriwether	$1,598	5
Georgia	Miller	$1,310	4
Georgia	Monroe	$1,735	5
Georgia	Montgomery	$1,120	4
Georgia	Morgan	$2,814	6
Georgia	Murray	$2,422	6
Georgia	Muscogee	$2,580	6
Georgia	Newton	$3,293	7
Georgia	Oconee	$3,876	7
Georgia	Oglethorpe	$2,662	6
Georgia	Paulding	$5,219	8
Georgia	Peach	$1,900	5
Georgia	Pickens	$4,625	7
Georgia	Pierce	$1,230	4
Georgia	Pike	$3,001	6
Georgia	Polk	$1,918	5
Georgia	Pulaski	$1,121	4
Georgia	Putnam	$2,178	6
Georgia	Quitman	$1,090	4
Georgia	Rabun	$4,870	7
Georgia	Randolph	$963	3
Georgia	Richmond	$2,334	6
Georgia	Rockdale	$4,574	7
Georgia	Schley	$1,269	4
Georgia	Screven	$1,084	4
Georgia	Seminole	$1,238	4
Georgia	Spalding	$3,675	7
Georgia	Stephens	$3,558	7
Georgia	Stewart	$1,125	4
Georgia	Sumter	$1,137	4
Georgia	Talbot	$1,364	4
Georgia	Taliaferro	$1,333	4
Georgia	Tattnall	$1,590	5
Georgia	Taylor	$1,289	4
Georgia	Telfair	$1,249	4
Georgia	Terrell	$1,085	4
Georgia	Thomas	$1,238	4
Georgia	Tift	$1,628	5
Georgia	Toombs	$1,222	4
Georgia	Towns	$3,102	7
Georgia	Treutlen	$1,097	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Georgia	Troup	$1,300	4
Georgia	Turner	$1,295	4
Georgia	Twiggs	$1,161	4
Georgia	Union	$4,348	7
Georgia	Upson	$1,788	5
Georgia	Walker	$2,043	6
Georgia	Walton	$5,206	8
Georgia	Ware	$1,218	4
Georgia	Warren	$1,082	4
Georgia	Washington	$1,230	4
Georgia	Wayne	$1,435	4
Georgia	Webster	$1,144	4
Georgia	Wheeler	$971	3
Georgia	White	$4,816	7
Georgia	Whitfield	$1,968	5
Georgia	Wilcox	$1,050	4
Georgia	Wilkes	$1,394	4
Georgia	Wilkinson	$1,106	4
Georgia	Worth	$1,246	4
Hawaii	Hawaii	$2,258	6
Hawaii	Honolulu	$6,686	8
Hawaii	Kauai	$3,191	7
Hawaii	Maui	$3,290	7
Idaho	Ada	$2,777	6
Idaho	Adams	$454	2
Idaho	Bannock	$585	3
Idaho	Bear Lake	$632	3
Idaho	Benewah	$970	3
Idaho	Bingham	$921	3
Idaho	Blaine	$1,043	4
Idaho	Boise	$808	3
Idaho	Bonner	$2,327	6
Idaho	Bonneville	$1,042	4
Idaho	Boundary	$1,913	5
Idaho	Butte	$703	3
Idaho	Camas	$558	3
Idaho	Canyon	$3,375	7
Idaho	Caribou	$541	3
Idaho	Cassia	$789	3
Idaho	Clark	$518	3
Idaho	Clearwater	$1,028	4
Idaho	Custer	$1,469	4
Idaho	Elmore	$575	3
Idaho	Franklin	$862	3
Idaho	Fremont	$918	3
Idaho	Gem	$987	3
Idaho	Gooding	$2,028	6
Idaho	Idaho	$596	3
Idaho	Jefferson	$1,406	4
Idaho	Jerome	$1,510	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Idaho	Kootenai	$1,812	5
Idaho	Latah	$1,120	4
Idaho	Lemhi	$982	3
Idaho	Lewis	$664	3
Idaho	Lincoln	$754	3
Idaho	Madison	$1,826	5
Idaho	Minidoka	$1,600	5
Idaho	Nez Perce	$682	3
Idaho	Oneida	$534	3
Idaho	Owyhee	$551	3
Idaho	Payette	$1,388	4
Idaho	Power	$789	3
Idaho	Shoshone	$2,754	6
Idaho	Teton	$1,970	5
Idaho	Twin Falls	$1,557	5
Idaho	Valley	$1,219	4
Idaho	Washington	$589	3
Illinois	Adams	$1,624	5
Illinois	Alexander	$1,044	4
Illinois	Bond	$1,682	5
Illinois	Boone	$2,739	6
Illinois	Brown	$1,330	4
Illinois	Bureau	$2,124	6
Illinois	Calhoun	$1,246	4
Illinois	Carroll	$1,902	5
Illinois	Cass	$1,682	5
Illinois	Champaign	$2,312	6
Illinois	Christian	$2,024	6
Illinois	Clark	$1,560	5
Illinois	Clay	$1,268	4
Illinois	Clinton	$1,973	5
Illinois	Coles	$2,173	6
Illinois	Cook	$5,029	8
Illinois	Crawford	$1,370	4
Illinois	Cumberland	$1,698	5
Illinois	De Witt	$2,410	6
Illinois	DeKalb	$3,007	7
Illinois	Douglas	$2,376	6
Illinois	DuPage	$4,045	7
Illinois	Edgar	$1,873	5
Illinois	Edwards	$1,273	4
Illinois	Effingham	$1,736	5
Illinois	Fayette	$1,371	4
Illinois	Ford	$2,086	6
Illinois	Franklin	$1,258	4
Illinois	Fulton	$1,509	5
Illinois	Gallatin	$1,198	4
Illinois	Greene	$1,484	4
Illinois	Grundy	$2,477	6
Illinois	Hamilton	$1,298	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Illinois	Hancock	$2,035	6
Illinois	Hardin	$1,389	4
Illinois	Henderson	$1,802	5
Illinois	Henry	$1,966	5
Illinois	Iroquois	$1,922	5
Illinois	Jackson	$1,338	4
Illinois	Jasper	$1,606	5
Illinois	Jefferson	$1,066	4
Illinois	Jersey	$1,722	5
Illinois	Jo Daviess	$1,752	5
Illinois	Johnson	$1,090	4
Illinois	Kane	$3,086	7
Illinois	Kankakee	$2,250	6
Illinois	Kendall	$3,365	7
Illinois	Knox	$1,904	5
Illinois	La Salle	$2,485	6
Illinois	Lake	$3,724	7
Illinois	Lawrence	$1,413	4
Illinois	Lee	$2,398	6
Illinois	Livingston	$2,126	6
Illinois	Logan	$2,246	6
Illinois	Macon	$2,446	6
Illinois	Macoupin	$1,890	5
Illinois	Madison	$1,982	5
Illinois	Marion	$1,286	4
Illinois	Marshall	$2,163	6
Illinois	Mason	$1,746	5
Illinois	Massac	$1,001	3
Illinois	McDonough	$1,798	5
Illinois	McHenry	$3,410	7
Illinois	McLean	$2,330	6
Illinois	Menard	$1,937	5
Illinois	Mercer	$1,773	5
Illinois	Monroe	$2,034	6
Illinois	Montgomery	$1,626	5
Illinois	Morgan	$1,920	5
Illinois	Moultrie	$2,362	6
Illinois	Ogle	$2,505	6
Illinois	Peoria	$2,203	6
Illinois	Perry	$1,138	4
Illinois	Piatt	$2,385	6
Illinois	Pike	$1,472	4
Illinois	Pope	$924	3
Illinois	Pulaski	$1,134	4
Illinois	Putnam	$2,310	6
Illinois	Randolph	$1,551	5
Illinois	Richland	$1,435	4
Illinois	Rock Island	$2,114	6
Illinois	Saline	$1,230	4
Illinois	Sangamon	$2,263	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Illinois	Schuyler	$1,279	4
Illinois	Scott	$1,642	5
Illinois	Shelby	$1,873	5
Illinois	St. Clair	$2,207	6
Illinois	Stark	$2,105	6
Illinois	Stephenson	$1,910	5
Illinois	Tazewell	$2,290	6
Illinois	Union	$1,555	5
Illinois	Vermilion	$1,974	5
Illinois	Wabash	$1,378	4
Illinois	Warren	$2,014	6
Illinois	Washington	$1,520	5
Illinois	Wayne	$991	3
Illinois	White	$1,287	4
Illinois	Whiteside	$2,032	6
Illinois	Will	$3,722	7
Illinois	Williamson	$1,609	5
Illinois	Winnebago	$2,365	6
Illinois	Woodford	$2,394	6
Indiana	Adams	$2,304	6
Indiana	Allen	$2,679	6
Indiana	Bartholomew	$2,366	6
Indiana	Benton	$1,995	5
Indiana	Blackford	$1,760	5
Indiana	Boone	$2,555	6
Indiana	Brown	$2,213	6
Indiana	Carroll	$2,186	6
Indiana	Cass	$1,911	5
Indiana	Clark	$2,621	6
Indiana	Clay	$1,621	5
Indiana	Clinton	$2,182	6
Indiana	Crawford	$1,460	4
Indiana	Daviess	$1,620	5
Indiana	Dearborn	$2,594	6
Indiana	Decatur	$2,113	6
Indiana	DeKalb	$1,762	5
Indiana	Delaware	$2,032	6
Indiana	Dubois	$1,853	5
Indiana	Elkhart	$3,042	7
Indiana	Fayette	$1,834	5
Indiana	Floyd	$2,933	6
Indiana	Fountain	$1,774	5
Indiana	Franklin	$1,993	5
Indiana	Fulton	$1,636	5
Indiana	Gibson	$1,824	5
Indiana	Grant	$2,026	6
Indiana	Greene	$1,600	5
Indiana	Hamilton	$3,250	7
Indiana	Hancock	$2,576	6
Indiana	Harrison	$2,054	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Indiana	Hendricks	$2,722	6
Indiana	Henry	$2,190	6
Indiana	Howard	$2,451	6
Indiana	Huntington	$1,994	5
Indiana	Jackson	$1,954	5
Indiana	Jasper	$1,949	5
Indiana	Jay	$2,042	6
Indiana	Jefferson	$1,918	5
Indiana	Jennings	$1,743	5
Indiana	Johnson	$3,021	7
Indiana	Knox	$1,725	5
Indiana	Kosciusko	$2,176	6
Indiana	LaGrange	$2,835	6
Indiana	Lake	$2,714	6
Indiana	LaPorte	$2,122	6
Indiana	Lawrence	$1,260	4
Indiana	Madison	$2,253	6
Indiana	Marion	$3,530	7
Indiana	Marshall	$1,886	5
Indiana	Martin	$1,550	5
Indiana	Miami	$1,925	5
Indiana	Monroe	$1,955	5
Indiana	Montgomery	$1,939	5
Indiana	Morgan	$2,529	6
Indiana	Newton	$1,914	5
Indiana	Noble	$2,194	6
Indiana	Ohio	$2,610	6
Indiana	Orange	$1,521	5
Indiana	Owen	$1,625	5
Indiana	Parke	$1,641	5
Indiana	Perry	$1,447	4
Indiana	Pike	$1,641	5
Indiana	Porter	$2,520	6
Indiana	Posey	$1,790	5
Indiana	Pulaski	$1,857	5
Indiana	Putnam	$1,941	5
Indiana	Randolph	$1,698	5
Indiana	Ripley	$2,014	6
Indiana	Rush	$2,099	6
Indiana	Scott	$1,778	5
Indiana	Shelby	$2,241	6
Indiana	Spencer	$1,553	5
Indiana	St. Joseph	$2,331	6
Indiana	Starke	$1,636	5
Indiana	Steuben	$1,834	5
Indiana	Sullivan	$1,580	5
Indiana	Switzerland	$1,951	5
Indiana	Tippecanoe	$2,291	6
Indiana	Tipton	$2,612	6
Indiana	Union	$1,980	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Indiana	Vanderburgh	$2,050	6
Indiana	Vermillion	$1,833	5
Indiana	Vigo	$1,732	5
Indiana	Wabash	$2,032	6
Indiana	Warren	$1,956	5
Indiana	Warrick	$1,919	5
Indiana	Washington	$1,790	5
Indiana	Wayne	$1,779	5
Indiana	Wells	$1,885	5
Indiana	White	$2,028	6
Indiana	Whitley	$2,012	6
Iowa	Adair	$1,171	4
Iowa	Adams	$1,137	4
Iowa	Allamakee	$1,219	4
Iowa	Appanoose	$741	3
Iowa	Audubon	$1,472	4
Iowa	Benton	$1,899	5
Iowa	Black Hawk	$2,229	6
Iowa	Boone	$1,721	5
Iowa	Bremer	$2,070	6
Iowa	Buchanan	$1,959	5
Iowa	Buena Vista	$1,972	5
Iowa	Butler	$1,786	5
Iowa	Calhoun	$1,968	5
Iowa	Carroll	$1,768	5
Iowa	Cass	$1,311	4
Iowa	Cedar	$1,665	5
Iowa	Cerro Gordo	$1,691	5
Iowa	Cherokee	$1,819	5
Iowa	Chickasaw	$1,735	5
Iowa	Clarke	$796	3
Iowa	Clay	$1,802	5
Iowa	Clayton	$1,522	5
Iowa	Clinton	$1,847	5
Iowa	Crawford	$1,522	5
Iowa	Dallas	$2,030	6
Iowa	Davis	$909	3
Iowa	Decatur	$756	3
Iowa	Delaware	$1,900	5
Iowa	Des Moines	$1,773	5
Iowa	Dickinson	$1,549	5
Iowa	Dubuque	$1,707	5
Iowa	Emmet	$1,525	5
Iowa	Fayette	$1,728	5
Iowa	Floyd	$1,822	5
Iowa	Franklin	$1,723	5
Iowa	Fremont	$1,288	4
Iowa	Greene	$1,674	5
Iowa	Grundy	$2,061	6
Iowa	Guthrie	$1,450	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Iowa	Hamilton	$1,859	5
Iowa	Hancock	$1,676	5
Iowa	Hardin	$1,970	5
Iowa	Harrison	$1,354	4
Iowa	Henry	$1,615	5
Iowa	Howard	$1,594	5
Iowa	Humboldt	$1,990	5
Iowa	Ida	$1,647	5
Iowa	Iowa	$1,365	4
Iowa	Jackson	$1,479	4
Iowa	Jasper	$1,632	5
Iowa	Jefferson	$1,194	4
Iowa	Johnson	$1,902	5
Iowa	Jones	$1,762	5
Iowa	Keokuk	$1,215	4
Iowa	Kossuth	$1,870	5
Iowa	Lee	$1,422	4
Iowa	Linn	$2,062	6
Iowa	Louisa	$1,720	5
Iowa	Lucas	$874	3
Iowa	Lyon	$1,885	5
Iowa	Madison	$1,406	4
Iowa	Mahaska	$1,482	4
Iowa	Marion	$1,193	4
Iowa	Marshall	$1,607	5
Iowa	Mills	$1,442	4
Iowa	Mitchell	$1,778	5
Iowa	Monona	$1,434	4
Iowa	Monroe	$806	3
Iowa	Montgomery	$1,136	4
Iowa	Muscatine	$1,826	5
Iowa	O"Brien	$2,036	6
Iowa	Osceola	$1,980	5
Iowa	Page	$1,005	4
Iowa	Palo Alto	$1,885	5
Iowa	Plymouth	$1,814	5
Iowa	Pocahontas	$1,902	5
Iowa	Polk	$1,725	5
Iowa	Pottawattamie	$1,622	5
Iowa	Poweshiek	$1,466	4
Iowa	Ringgold	$812	3
Iowa	Sac	$1,950	5
Iowa	Scott	$2,402	6
Iowa	Shelby	$1,635	5
Iowa	Sioux	$2,124	6
Iowa	Story	$1,874	5
Iowa	Tama	$1,802	5
Iowa	Taylor	$981	3
Iowa	Union	$1,047	4
Iowa	Van Buren	$976	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Iowa	Wapello	$1,232	4
Iowa	Warren	$1,174	4
Iowa	Washington	$1,817	5
Iowa	Wayne	$801	3
Iowa	Webster	$1,765	5
Iowa	Winnebago	$1,681	5
Iowa	Winneshiek	$1,446	4
Iowa	Woodbury	$1,435	4
Iowa	Worth	$1,722	5
Iowa	Wright	$1,983	5
Kansas	Allen	$657	3
Kansas	Anderson	$719	3
Kansas	Atchison	$846	3
Kansas	Barber	$353	2
Kansas	Barton	$473	2
Kansas	Bourbon	$576	3
Kansas	Brown	$931	3
Kansas	Butler	$802	3
Kansas	Chase	$494	2
Kansas	Chautauqua	$428	2
Kansas	Cherokee	$774	3
Kansas	Cheyenne	$384	2
Kansas	Clark	$316	2
Kansas	Clay	$726	3
Kansas	Cloud	$483	2
Kansas	Coffey	$604	3
Kansas	Comanche	$326	2
Kansas	Cowley	$620	3
Kansas	Crawford	$700	3
Kansas	Decatur	$388	2
Kansas	Dickinson	$533	3
Kansas	Doniphan	$1,025	4
Kansas	Douglas	$1,608	5
Kansas	Edwards	$463	2
Kansas	Elk	$397	2
Kansas	Ellis	$422	2
Kansas	Ellsworth	$414	2
Kansas	Finney	$493	2
Kansas	Ford	$462	2
Kansas	Franklin	$992	3
Kansas	Geary	$687	3
Kansas	Gove	$359	2
Kansas	Graham	$362	2
Kansas	Grant	$531	3
Kansas	Gray	$633	3
Kansas	Greeley	$403	2
Kansas	Greenwood	$442	2
Kansas	Hamilton	$372	2
Kansas	Harper	$498	2
Kansas	Harvey	$742	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Kansas	Haskell	$595	3
Kansas	Hodgeman	$410	2
Kansas	Jackson	$666	3
Kansas	Jefferson	$854	3
Kansas	Jewell	$525	3
Kansas	Johnson	$1,582	5
Kansas	Kearny	$383	2
Kansas	Kingman	$546	3
Kansas	Kiowa	$353	2
Kansas	Labette	$597	3
Kansas	Lane	$374	2
Kansas	Leavenworth	$1,271	4
Kansas	Lincoln	$351	2
Kansas	Linn	$802	3
Kansas	Logan	$334	2
Kansas	Lyon	$622	3
Kansas	Marion	$585	3
Kansas	Marshall	$734	3
Kansas	McPherson	$921	3
Kansas	Meade	$467	2
Kansas	Miami	$1,404	4
Kansas	Mitchell	$579	3
Kansas	Montgomery	$707	3
Kansas	Morris	$506	3
Kansas	Morton	$373	2
Kansas	Nemaha	$798	3
Kansas	Neosho	$610	3
Kansas	Ness	$330	2
Kansas	Norton	$358	2
Kansas	Osage	$719	3
Kansas	Osborne	$398	2
Kansas	Ottawa	$462	2
Kansas	Pawnee	$450	2
Kansas	Phillips	$369	2
Kansas	Pottawatomie	$578	3
Kansas	Pratt	$506	3
Kansas	Rawlins	$333	2
Kansas	Reno	$700	3
Kansas	Republic	$655	3
Kansas	Rice	$534	3
Kansas	Riley	$828	3
Kansas	Rooks	$358	2
Kansas	Rush	$378	2
Kansas	Russell	$344	2
Kansas	Saline	$598	3
Kansas	Scott	$444	2
Kansas	Sedgwick	$958	3
Kansas	Seward	$518	3
Kansas	Shawnee	$1,012	4
Kansas	Sheridan	$477	2

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Kansas	Sherman	$498	2
Kansas	Smith	$530	3
Kansas	Stafford	$611	3
Kansas	Stanton	$458	2
Kansas	Stevens	$542	3
Kansas	Sumner	$546	3
Kansas	Thomas	$486	2
Kansas	Trego	$370	2
Kansas	Wabaunsee	$581	3
Kansas	Wallace	$355	2
Kansas	Washington	$643	3
Kansas	Wichita	$402	2
Kansas	Wilson	$616	3
Kansas	Woodson	$471	2
Kansas	Wyandotte	$3,132	7
Kentucky	Adair	$1,427	4
Kentucky	Allen	$1,431	4
Kentucky	Anderson	$1,926	5
Kentucky	Ballard	$1,356	4
Kentucky	Barren	$1,287	4
Kentucky	Bath	$1,098	4
Kentucky	Bell	$1,061	4
Kentucky	Boone	$2,906	6
Kentucky	Bourbon	$2,131	6
Kentucky	Boyd	$1,157	4
Kentucky	Boyle	$1,709	5
Kentucky	Bracken	$1,227	4
Kentucky	Breathitt	$738	3
Kentucky	Breckinridge	$1,206	4
Kentucky	Bullitt	$2,194	6
Kentucky	Butler	$1,230	4
Kentucky	Caldwell	$925	3
Kentucky	Calloway	$1,490	4
Kentucky	Campbell	$3,069	7
Kentucky	Carlisle	$1,128	4
Kentucky	Carroll	$1,657	5
Kentucky	Carter	$1,197	4
Kentucky	Casey	$934	3
Kentucky	Christian	$1,357	4
Kentucky	Clark	$1,746	5
Kentucky	Clay	$767	3
Kentucky	Clinton	$1,223	4
Kentucky	Crittenden	$834	3
Kentucky	Cumberland	$830	3
Kentucky	Daviess	$1,633	5
Kentucky	Edmonson	$941	3
Kentucky	Elliott	$725	3
Kentucky	Estill	$890	3
Kentucky	Fayette	$3,671	7
Kentucky	Fleming	$1,018	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Kentucky	Floyd	$1,229	4
Kentucky	Franklin	$1,880	5
Kentucky	Fulton	$1,160	4
Kentucky	Gallatin	$1,724	5
Kentucky	Garrard	$1,482	4
Kentucky	Grant	$2,036	6
Kentucky	Graves	$1,327	4
Kentucky	Grayson	$1,102	4
Kentucky	Green	$1,218	4
Kentucky	Greenup	$963	3
Kentucky	Hancock	$1,066	4
Kentucky	Hardin	$1,516	5
Kentucky	Harlan	$1,799	5
Kentucky	Harrison	$1,494	4
Kentucky	Hart	$1,110	4
Kentucky	Henderson	$1,546	5
Kentucky	Henry	$1,918	5
Kentucky	Hickman	$1,198	4
Kentucky	Hopkins	$1,041	4
Kentucky	Jackson	$955	3
Kentucky	Jefferson	$3,934	7
Kentucky	Jessamine	$2,959	6
Kentucky	Johnson	$1,218	4
Kentucky	Kenton	$3,020	7
Kentucky	Knott	$1,279	4
Kentucky	Knox	$1,236	4
Kentucky	Larue	$1,549	5
Kentucky	Laurel	$1,844	5
Kentucky	Lawrence	$728	3
Kentucky	Lee	$911	3
Kentucky	Leslie	$629	3
Kentucky	Letcher	$830	3
Kentucky	Lewis	$715	3
Kentucky	Lincoln	$1,396	4
Kentucky	Livingston	$819	3
Kentucky	Logan	$1,274	4
Kentucky	Lyon	$950	3
Kentucky	Madison	$1,813	5
Kentucky	Magoffin	$896	3
Kentucky	Marion	$1,417	4
Kentucky	Marshall	$1,406	4
Kentucky	Martin	$488	2
Kentucky	Mason	$1,511	5
Kentucky	McCracken	$1,402	4
Kentucky	McCreary	$1,797	5
Kentucky	McLean	$1,357	4
Kentucky	Meade	$1,654	5
Kentucky	Menifee	$1,554	5
Kentucky	Mercer	$2,282	6
Kentucky	Metcalfe	$1,275	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Kentucky	Monroe	$1,050	4
Kentucky	Montgomery	$1,530	5
Kentucky	Morgan	$775	3
Kentucky	Muhlenberg	$1,009	4
Kentucky	Nelson	$1,723	5
Kentucky	Nicholas	$1,008	4
Kentucky	Ohio	$1,373	4
Kentucky	Oldham	$3,650	7
Kentucky	Owen	$1,331	4
Kentucky	Owsley	$1,055	4
Kentucky	Pendleton	$1,183	4
Kentucky	Perry	$910	3
Kentucky	Pike	$891	3
Kentucky	Powell	$1,450	4
Kentucky	Pulaski	$1,497	4
Kentucky	Robertson	$858	3
Kentucky	Rockcastle	$1,390	4
Kentucky	Rowan	$1,064	4
Kentucky	Russell	$1,562	5
Kentucky	Scott	$2,517	6
Kentucky	Shelby	$2,577	6
Kentucky	Simpson	$1,617	5
Kentucky	Spencer	$2,032	6
Kentucky	Taylor	$1,351	4
Kentucky	Todd	$1,387	4
Kentucky	Trigg	$1,181	4
Kentucky	Trimble	$1,208	4
Kentucky	Union	$1,384	4
Kentucky	Warren	$1,643	5
Kentucky	Washington	$1,421	4
Kentucky	Wayne	$1,773	5
Kentucky	Webster	$1,128	4
Kentucky	Whitley	$1,224	4
Kentucky	Wolfe	$889	3
Kentucky	Woodford	$3,004	7
Louisiana	Acadia	$1,418	4
Louisiana	Allen	$983	3
Louisiana	Ascension	$2,223	6
Louisiana	Assumption	$1,278	4
Louisiana	Avoyelles	$1,040	4
Louisiana	Beauregard	$1,071	4
Louisiana	Bienville	$1,223	4
Louisiana	Bossier	$1,334	4
Louisiana	Caddo	$1,142	4
Louisiana	Calcasieu	$1,140	4
Louisiana	Caldwell	$1,080	4
Louisiana	Cameron	$1,150	4
Louisiana	Catahoula	$931	3
Louisiana	Claiborne	$1,269	4
Louisiana	Concordia	$902	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Louisiana	De Soto	$1,022	4
Louisiana	East Baton Rouge	$2,459	6
Louisiana	East Carroll	$955	3
Louisiana	East Feliciana	$1,542	5
Louisiana	Evangeline	$1,009	4
Louisiana	Franklin	$953	3
Louisiana	Grant	$1,066	4
Louisiana	Iberia	$1,506	5
Louisiana	Iberville	$1,482	4
Louisiana	Jackson	$2,102	6
Louisiana	Jefferson	$1,763	5
Louisiana	Jefferson Davis	$871	3
Louisiana	La Salle	$1,350	4
Louisiana	Lafayette	$2,529	6
Louisiana	Lafourche	$1,176	4
Louisiana	Lincoln	$1,562	5
Louisiana	Livingston	$2,333	6
Louisiana	Madison	$884	3
Louisiana	Morehouse	$938	3
Louisiana	Natchitoches	$1,090	4
Louisiana	Orleans	$35,002	11
Louisiana	Ouachita	$1,394	4
Louisiana	Plaquemines	$2,311	6
Louisiana	Pointe Coupee	$1,138	4
Louisiana	Rapides	$1,363	4
Louisiana	Red River	$716	3
Louisiana	Richland	$836	3
Louisiana	Sabine	$1,515	5
Louisiana	St. Bernard	$3,397	7
Louisiana	St. Charles	$3,322	7
Louisiana	St. Helena	$1,586	5
Louisiana	St. James	$1,040	4
Louisiana	St. John the Baptist	$2,728	6
Louisiana	St. Landry	$1,107	4
Louisiana	St. Martin	$1,333	4
Louisiana	St. Mary	$1,182	4
Louisiana	St. Tammany	$3,126	7
Louisiana	Tangipahoa	$2,224	6
Louisiana	Tensas	$844	3
Louisiana	Terrebonne	$1,458	4
Louisiana	Union	$1,579	5
Louisiana	Vermilion	$1,306	4
Louisiana	Vernon	$1,450	4
Louisiana	Washington	$1,761	5
Louisiana	Webster	$2,310	6
Louisiana	West Baton Rouge	$1,572	5
Louisiana	West Carroll	$1,425	4
Louisiana	West Feliciana	$1,454	4
Louisiana	Winn	$1,267	4
Maine	Androscoggin	$1,937	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Maine	Aroostook	$718	3
Maine	Cumberland	$3,234	7
Maine	Franklin	$1,167	4
Maine	Hancock	$1,568	5
Maine	Kennebec	$1,539	5
Maine	Knox	$2,266	6
Maine	Lincoln	$2,195	6
Maine	Oxford	$1,918	5
Maine	Penobscot	$1,013	4
Maine	Piscataquis	$812	3
Maine	Sagadahoc	$2,298	6
Maine	Somerset	$1,044	4
Maine	Waldo	$1,334	4
Maine	Washington	$685	3
Maine	York	$3,009	7
Maryland	Allegany	$1,958	5
Maryland	Anne Arundel	$5,980	8
Maryland	Baltimore	$5,459	8
Maryland	Calvert	$3,184	7
Maryland	Caroline	$2,361	6
Maryland	Carroll	$4,503	7
Maryland	Cecil	$4,639	7
Maryland	Charles	$2,674	6
Maryland	Dorchester	$2,163	6
Maryland	Frederick	$4,260	7
Maryland	Garrett	$1,743	5
Maryland	Harford	$3,922	7
Maryland	Howard	$4,857	7
Maryland	Kent	$2,704	6
Maryland	Montgomery	$4,783	7
Maryland	Prince George's	$5,225	8
Maryland	Queen Anne's	$2,515	6
Maryland	Somerset	$2,013	6
Maryland	St. Mary's	$2,265	6
Maryland	Talbot	$3,362	7
Maryland	Washington	$3,043	7
Maryland	Wicomico	$2,730	6
Maryland	Worcester	$1,915	5
Massachusetts	Barnstable	$17,137	9
Massachusetts	Berkshire	$4,511	7
Massachusetts	Bristol	$10,200	9
Massachusetts	Dukes	$9,074	8
Massachusetts	Essex	$11,648	9
Massachusetts	Franklin	$3,191	7
Massachusetts	Hampden	$5,123	8
Massachusetts	Hampshire	$5,281	8
Massachusetts	Middlesex	$16,780	9
Massachusetts	Nantucket	$40,659	11
Massachusetts	Norfolk	$12,768	9
Massachusetts	Plymouth	$10,108	9

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Massachusetts	Suffolk	$44,817	11
Massachusetts	Worcester	$5,902	8
Michigan	Alcona	$1,726	5
Michigan	Alger	$1,245	4
Michigan	Allegan	$2,527	6
Michigan	Alpena	$1,551	5
Michigan	Antrim	$2,071	6
Michigan	Arenac	$1,626	5
Michigan	Baraga	$993	3
Michigan	Barry	$2,046	6
Michigan	Bay	$2,058	6
Michigan	Benzie	$2,460	6
Michigan	Berrien	$3,118	7
Michigan	Branch	$1,962	5
Michigan	Calhoun	$1,851	5
Michigan	Cass	$1,824	5
Michigan	Charlevoix	$2,542	6
Michigan	Cheboygan	$1,663	5
Michigan	Chippewa	$1,043	4
Michigan	Clare	$1,641	5
Michigan	Clinton	$1,897	5
Michigan	Crawford	$2,030	6
Michigan	Delta	$1,156	4
Michigan	Dickinson	$1,126	4
Michigan	Eaton	$2,270	6
Michigan	Emmet	$2,386	6
Michigan	Genesee	$3,082	7
Michigan	Gladwin	$1,742	5
Michigan	Gogebic	$1,457	4
Michigan	Grand Traverse	$3,311	7
Michigan	Gratiot	$1,616	5
Michigan	Hillsdale	$1,920	5
Michigan	Houghton	$1,061	4
Michigan	Huron	$1,598	5
Michigan	Ingham	$2,303	6
Michigan	Ionia	$2,229	6
Michigan	Iosco	$1,824	5
Michigan	Iron	$1,195	4
Michigan	Isabella	$1,603	5
Michigan	Jackson	$2,322	6
Michigan	Kalamazoo	$2,828	6
Michigan	Kalkaska	$1,740	5
Michigan	Kent	$3,218	7
Michigan	Keweenaw	$1,774	5
Michigan	Lake	$1,770	5
Michigan	Lapeer	$3,094	7
Michigan	Leelanau	$3,747	7
Michigan	Lenawee	$2,013	6
Michigan	Livingston	$3,826	7
Michigan	Luce	$1,094	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Michigan	Mackinac	$1,238	4
Michigan	Macomb	$4,886	7
Michigan	Manistee	$1,778	5
Michigan	Marquette	$1,306	4
Michigan	Mason	$1,586	5
Michigan	Mecosta	$1,762	5
Michigan	Menominee	$1,058	4
Michigan	Midland	$2,086	6
Michigan	Missaukee	$1,759	5
Michigan	Monroe	$2,522	6
Michigan	Montcalm	$1,764	5
Michigan	Montmorency	$1,550	5
Michigan	Muskegon	$2,406	6
Michigan	Newaygo	$2,151	6
Michigan	Oakland	$5,942	8
Michigan	Oceana	$2,161	6
Michigan	Ogemaw	$1,727	5
Michigan	Ontonagon	$910	3
Michigan	Osceola	$1,640	5
Michigan	Oscoda	$1,776	5
Michigan	Otsego	$1,935	5
Michigan	Ottawa	$3,482	7
Michigan	Presque Isle	$1,598	5
Michigan	Roscommon	$2,549	6
Michigan	Saginaw	$1,654	5
Michigan	Sanilac	$1,678	5
Michigan	Schoolcraft	$1,310	4
Michigan	Shiawassee	$1,730	5
Michigan	St. Clair	$3,176	7
Michigan	St. Joseph	$1,851	5
Michigan	Tuscola	$1,838	5
Michigan	Van Buren	$2,245	6
Michigan	Washtenaw	$3,791	7
Michigan	Wayne	$5,463	8
Michigan	Wexford	$2,223	6
Minnesota	Aitkin	$703	3
Minnesota	Anoka	$4,820	7
Minnesota	Becker	$761	3
Minnesota	Beltrami	$587	3
Minnesota	Benton	$1,619	5
Minnesota	Big Stone	$833	3
Minnesota	Blue Earth	$1,734	5
Minnesota	Brown	$1,574	5
Minnesota	Carlton	$829	3
Minnesota	Carver	$2,365	6
Minnesota	Cass	$766	3
Minnesota	Chippewa	$1,202	4
Minnesota	Chisago	$2,318	6
Minnesota	Clay	$856	3
Minnesota	Clearwater	$501	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Minnesota	Cook	$1,411	4
Minnesota	Cottonwood	$1,424	4
Minnesota	Crow Wing	$884	3
Minnesota	Dakota	$2,762	6
Minnesota	Dodge	$1,873	5
Minnesota	Douglas	$1,018	4
Minnesota	Faribault	$1,683	5
Minnesota	Fillmore	$1,403	4
Minnesota	Freeborn	$1,758	5
Minnesota	Goodhue	$1,917	5
Minnesota	Grant	$1,028	4
Minnesota	Hennepin	$4,446	7
Minnesota	Houston	$1,044	4
Minnesota	Hubbard	$694	3
Minnesota	Isanti	$1,835	5
Minnesota	Itasca	$798	3
Minnesota	Jackson	$1,486	4
Minnesota	Kanabec	$1,030	4
Minnesota	Kandiyohi	$1,282	4
Minnesota	Kittson	$450	2
Minnesota	Koochiching	$562	3
Minnesota	Lac qui Parle	$978	3
Minnesota	Lake	$1,386	4
Minnesota	Lake of the Woods	$472	2
Minnesota	Le Sueur	$1,796	5
Minnesota	Lincoln	$931	3
Minnesota	Lyon	$1,161	4
Minnesota	Mahnomen	$537	3
Minnesota	Marshall	$489	2
Minnesota	Martin	$1,638	5
Minnesota	McLeod	$1,676	5
Minnesota	Meeker	$1,434	4
Minnesota	Mille Lacs	$1,385	4
Minnesota	Morrison	$1,070	4
Minnesota	Mower	$1,567	5
Minnesota	Murray	$1,236	4
Minnesota	Nicollet	$1,810	5
Minnesota	Nobles	$1,343	4
Minnesota	Norman	$668	3
Minnesota	Olmsted	$1,771	5
Minnesota	Otter Tail	$838	3
Minnesota	Pennington	$419	2
Minnesota	Pine	$1,015	4
Minnesota	Pipestone	$1,126	4
Minnesota	Polk	$662	3
Minnesota	Pope	$986	3
Minnesota	Ramsey	$15,209	9
Minnesota	Red Lake	$504	3
Minnesota	Redwood	$1,378	4
Minnesota	Renville	$1,511	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Minnesota	Rice	$2,186	6
Minnesota	Rock	$1,116	4
Minnesota	Roseau	$422	2
Minnesota	Scott	$2,797	6
Minnesota	Sherburne	$2,253	6
Minnesota	Sibley	$1,787	5
Minnesota	St. Louis	$1,102	4
Minnesota	Stearns	$1,263	4
Minnesota	Steele	$1,701	5
Minnesota	Stevens	$1,178	4
Minnesota	Swift	$1,000	3
Minnesota	Todd	$931	3
Minnesota	Traverse	$905	3
Minnesota	Wabasha	$1,500	4
Minnesota	Wadena	$812	3
Minnesota	Waseca	$1,876	5
Minnesota	Washington	$4,160	7
Minnesota	Watonwan	$1,486	4
Minnesota	Wilkin	$854	3
Minnesota	Winona	$1,591	5
Minnesota	Wright	$2,218	6
Minnesota	Yellow Medicine	$1,029	4
Mississippi	Adams	$803	3
Mississippi	Alcorn	$1,084	4
Mississippi	Amite	$1,258	4
Mississippi	Attala	$1,028	4
Mississippi	Benton	$776	3
Mississippi	Bolivar	$878	3
Mississippi	Calhoun	$762	3
Mississippi	Carroll	$793	3
Mississippi	Chickasaw	$738	3
Mississippi	Choctaw	$939	3
Mississippi	Claiborne	$962	3
Mississippi	Clarke	$1,368	4
Mississippi	Clay	$904	3
Mississippi	Coahoma	$926	3
Mississippi	Copiah	$1,317	4
Mississippi	Covington	$1,258	4
Mississippi	DeSoto	$1,569	5
Mississippi	Forrest	$2,167	6
Mississippi	Franklin	$1,315	4
Mississippi	George	$2,418	6
Mississippi	Greene	$1,303	4
Mississippi	Grenada	$972	3
Mississippi	Hancock	$1,901	5
Mississippi	Harrison	$3,082	7
Mississippi	Hinds	$1,078	4
Mississippi	Holmes	$984	3
Mississippi	Humphreys	$902	3
Mississippi	Issaquena	$935	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Mississippi	Itawamba	$899	3
Mississippi	Jackson	$3,077	7
Mississippi	Jasper	$1,108	4
Mississippi	Jefferson	$1,174	4
Mississippi	Jefferson Davis	$1,060	4
Mississippi	Jones	$1,778	5
Mississippi	Kemper	$907	3
Mississippi	Lafayette	$1,115	4
Mississippi	Lamar	$1,590	5
Mississippi	Lauderdale	$1,114	4
Mississippi	Lawrence	$1,249	4
Mississippi	Leake	$1,191	4
Mississippi	Lee	$1,070	4
Mississippi	Leflore	$888	3
Mississippi	Lincoln	$1,804	5
Mississippi	Lowndes	$901	3
Mississippi	Madison	$1,298	4
Mississippi	Marion	$1,085	4
Mississippi	Marshall	$1,078	4
Mississippi	Monroe	$938	3
Mississippi	Montgomery	$727	3
Mississippi	Neshoba	$1,706	5
Mississippi	Newton	$2,458	6
Mississippi	Noxubee	$851	3
Mississippi	Oktibbeha	$1,370	4
Mississippi	Panola	$885	3
Mississippi	Pearl River	$2,229	6
Mississippi	Perry	$1,714	5
Mississippi	Pike	$1,542	5
Mississippi	Pontotoc	$941	3
Mississippi	Prentiss	$739	3
Mississippi	Quitman	$787	3
Mississippi	Rankin	$1,188	4
Mississippi	Scott	$1,289	4
Mississippi	Sharkey	$851	3
Mississippi	Simpson	$1,635	5
Mississippi	Smith	$1,568	5
Mississippi	Stone	$1,461	4
Mississippi	Sunflower	$850	3
Mississippi	Tallahatchie	$724	3
Mississippi	Tate	$1,359	4
Mississippi	Tippah	$990	3
Mississippi	Tishomingo	$1,049	4
Mississippi	Tunica	$800	3
Mississippi	Union	$1,239	4
Mississippi	Walthall	$2,319	6
Mississippi	Warren	$876	3
Mississippi	Washington	$1,008	4
Mississippi	Wayne	$1,256	4
Mississippi	Webster	$654	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Mississippi	Wilkinson	$1,103	4
Mississippi	Winston	$1,336	4
Mississippi	Yalobusha	$966	3
Mississippi	Yazoo	$882	3
Missouri	Adair	$810	3
Missouri	Andrew	$1,470	4
Missouri	Atchison	$1,314	4
Missouri	Audrain	$1,281	4
Missouri	Barry	$1,342	4
Missouri	Barton	$800	3
Missouri	Bates	$959	3
Missouri	Benton	$892	3
Missouri	Bollinger	$1,034	4
Missouri	Boone	$2,035	6
Missouri	Buchanan	$1,432	4
Missouri	Butler	$1,199	4
Missouri	Caldwell	$1,095	4
Missouri	Callaway	$1,424	4
Missouri	Camden	$1,003	4
Missouri	Cape Girardeau	$1,513	5
Missouri	Carroll	$1,036	4
Missouri	Carter	$838	3
Missouri	Cass	$1,475	4
Missouri	Cedar	$917	3
Missouri	Chariton	$1,066	4
Missouri	Christian	$1,910	5
Missouri	Clark	$932	3
Missouri	Clay	$2,714	6
Missouri	Clinton	$1,233	4
Missouri	Cole	$1,579	5
Missouri	Cooper	$1,066	4
Missouri	Crawford	$998	3
Missouri	Dade	$1,022	4
Missouri	Dallas	$1,117	4
Missouri	Daviess	$941	3
Missouri	DeKalb	$911	3
Missouri	Dent	$793	3
Missouri	Douglas	$857	3
Missouri	Dunklin	$1,549	5
Missouri	Franklin	$1,945	5
Missouri	Gasconade	$1,269	4
Missouri	Gentry	$925	3
Missouri	Greene	$2,639	6
Missouri	Grundy	$819	3
Missouri	Harrison	$761	3
Missouri	Henry	$967	3
Missouri	Hickory	$866	3
Missouri	Holt	$1,193	4
Missouri	Howard	$1,067	4
Missouri	Howell	$1,098	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Missouri	Iron	$1,066	4
Missouri	Jackson	$2,940	6
Missouri	Jasper	$1,195	4
Missouri	Jefferson	$2,108	6
Missouri	Johnson	$1,354	4
Missouri	Knox	$1,113	4
Missouri	Laclede	$1,102	4
Missouri	Lafayette	$1,465	4
Missouri	Lawrence	$1,422	4
Missouri	Lewis	$885	3
Missouri	Lincoln	$1,738	5
Missouri	Linn	$804	3
Missouri	Livingston	$1,028	4
Missouri	Macon	$858	3
Missouri	Madison	$778	3
Missouri	Maries	$826	3
Missouri	Marion	$981	3
Missouri	McDonald	$1,623	5
Missouri	Mercer	$4,286	7
Missouri	Miller	$1,183	4
Missouri	Mississippi	$1,484	4
Missouri	Moniteau	$1,104	4
Missouri	Monroe	$946	3
Missouri	Montgomery	$1,311	4
Missouri	Morgan	$1,242	4
Missouri	New Madrid	$1,470	4
Missouri	Newton	$1,408	4
Missouri	Nodaway	$956	3
Missouri	Oregon	$803	3
Missouri	Osage	$1,120	4
Missouri	Ozark	$1,093	4
Missouri	Pemiscot	$1,418	4
Missouri	Perry	$1,190	4
Missouri	Pettis	$1,110	4
Missouri	Phelps	$1,215	4
Missouri	Pike	$1,294	4
Missouri	Platte	$1,845	5
Missouri	Polk	$1,127	4
Missouri	Pulaski	$1,048	4
Missouri	Putnam	$693	3
Missouri	Ralls	$1,150	4
Missouri	Randolph	$939	3
Missouri	Ray	$1,192	4
Missouri	Reynolds	$838	3
Missouri	Ripley	$813	3
Missouri	Saline	$1,094	4
Missouri	Schuyler	$649	3
Missouri	Scotland	$898	3
Missouri	Scott	$1,396	4
Missouri	Shannon	$842	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Missouri	Shelby	$950	3
Missouri	St Louis	$2,902	6
Missouri	St. Charles	$3,193	7
Missouri	St. Clair	$814	3
Missouri	St. Francois	$1,626	5
Missouri	Ste. Genevieve	$1,157	4
Missouri	Stoddard	$1,638	5
Missouri	Stone	$1,542	5
Missouri	Sullivan	$651	3
Missouri	Taney	$1,382	4
Missouri	Texas	$822	3
Missouri	Vernon	$884	3
Missouri	Warren	$1,850	5
Missouri	Washington	$1,182	4
Missouri	Wayne	$827	3
Missouri	Webster	$1,378	4
Missouri	Worth	$733	3
Missouri	Wright	$1,007	4
Montana	Beaverhead	$438	2
Montana	Big Horn	$197	1
Montana	Blaine	$196	1
Montana	Broadwater	$371	2
Montana	Carbon	$613	3
Montana	Carter	$158	1
Montana	Cascade	$340	2
Montana	Chouteau	$336	2
Montana	Custer	$155	1
Montana	Daniels	$234	1
Montana	Dawson	$175	1
Montana	Deer Lodge	$502	3
Montana	Fallon	$210	1
Montana	Fergus	$297	2
Montana	Flathead	$1,875	5
Montana	Gallatin	$873	3
Montana	Garfield	$132	1
Montana	Glacier	$269	2
Montana	Golden Valley	$194	1
Montana	Granite	$560	3
Montana	Hill	$255	2
Montana	Jefferson	$482	2
Montana	Judith Basin	$421	2
Montana	Lake	$925	3
Montana	Lewis and Clark	$452	2
Montana	Liberty	$268	2
Montana	Lincoln	$2,295	6
Montana	Madison	$518	3
Montana	McCone	$181	1
Montana	Meagher	$347	2
Montana	Mineral	$1,550	5
Montana	Missoula	$1,150	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Montana	Musselshell	$194	1
Montana	Park	$570	3
Montana	Petroleum	$222	1
Montana	Phillips	$175	1
Montana	Pondera	$362	2
Montana	Powder River	$174	1
Montana	Powell	$496	2
Montana	Prairie	$169	1
Montana	Ravalli	$2,141	6
Montana	Richland	$232	1
Montana	Roosevelt	$239	1
Montana	Rosebud	$144	1
Montana	Sanders	$877	3
Montana	Sheridan	$268	2
Montana	Silver Bow	$782	3
Montana	Stillwater	$384	2
Montana	Sweet Grass	$445	2
Montana	Teton	$290	2
Montana	Toole	$280	2
Montana	Treasure	$191	1
Montana	Valley	$206	1
Montana	Wheatland	$228	1
Montana	Wibaux	$193	1
Montana	Yellowstone	$404	2
Nebraska	Adams	$1,246	4
Nebraska	Antelope	$869	3
Nebraska	Arthur	$156	1
Nebraska	Banner	$245	1
Nebraska	Blaine	$193	1
Nebraska	Boone	$922	3
Nebraska	Box Butte	$382	2
Nebraska	Boyd	$349	2
Nebraska	Brown	$274	2
Nebraska	Buffalo	$1,050	4
Nebraska	Burt	$1,360	4
Nebraska	Butler	$1,522	5
Nebraska	Cass	$1,660	5
Nebraska	Cedar	$960	3
Nebraska	Chase	$534	3
Nebraska	Cherry	$180	1
Nebraska	Cheyenne	$299	2
Nebraska	Clay	$1,202	4
Nebraska	Colfax	$1,303	4
Nebraska	Cuming	$1,257	4
Nebraska	Custer	$428	2
Nebraska	Dakota	$1,078	4
Nebraska	Dawes	$290	2
Nebraska	Dawson	$811	3
Nebraska	Deuel	$344	2
Nebraska	Dixon	$997	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Nebraska	Dodge	$1,564	5
Nebraska	Douglas	$3,120	7
Nebraska	Dundy	$382	2
Nebraska	Fillmore	$1,348	4
Nebraska	Franklin	$614	3
Nebraska	Frontier	$423	2
Nebraska	Furnas	$483	2
Nebraska	Gage	$874	3
Nebraska	Garden	$204	1
Nebraska	Garfield	$281	2
Nebraska	Gosper	$669	3
Nebraska	Grant	$170	1
Nebraska	Greeley	$593	3
Nebraska	Hall	$1,329	4
Nebraska	Hamilton	$1,473	4
Nebraska	Harlan	$571	3
Nebraska	Hayes	$332	2
Nebraska	Hitchcock	$390	2
Nebraska	Holt	$414	2
Nebraska	Hooker	$162	1
Nebraska	Howard	$799	3
Nebraska	Jefferson	$945	3
Nebraska	Johnson	$774	3
Nebraska	Kearney	$1,158	4
Nebraska	Keith	$407	2
Nebraska	Keya Paha	$276	2
Nebraska	Kimball	$247	1
Nebraska	Knox	$581	3
Nebraska	Lancaster	$1,570	5
Nebraska	Lincoln	$407	2
Nebraska	Logan	$248	1
Nebraska	Loup	$223	1
Nebraska	Madison	$1,066	4
Nebraska	McPherson	$174	1
Nebraska	Merrick	$1,071	4
Nebraska	Morrill	$262	2
Nebraska	Nance	$734	3
Nebraska	Nemaha	$1,017	4
Nebraska	Nuckolls	$720	3
Nebraska	Otoe	$1,198	4
Nebraska	Pawnee	$676	3
Nebraska	Perkins	$513	3
Nebraska	Phelps	$1,183	4
Nebraska	Pierce	$997	3
Nebraska	Platte	$1,360	4
Nebraska	Polk	$1,481	4
Nebraska	Red Willow	$455	2
Nebraska	Richardson	$778	3
Nebraska	Rock	$255	2
Nebraska	Saline	$1,054	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Nebraska	Sarpy	$2,854	6
Nebraska	Saunders	$1,618	5
Nebraska	Scotts Bluff	$518	3
Nebraska	Seward	$1,429	4
Nebraska	Sheridan	$202	1
Nebraska	Sherman	$497	2
Nebraska	Sioux	$222	1
Nebraska	Stanton	$1,054	4
Nebraska	Thayer	$1,066	4
Nebraska	Thomas	$164	1
Nebraska	Thurston	$1,068	4
Nebraska	Valley	$539	3
Nebraska	Washington	$1,802	5
Nebraska	Wayne	$1,166	4
Nebraska	Webster	$680	3
Nebraska	Wheeler	$420	2
Nebraska	York	$1,607	5
Nevada	Carson City	$2,588	6
Nevada	Churchill	$1,250	4
Nevada	Clark	$2,854	6
Nevada	Douglas	$672	3
Nevada	Elko	$131	1
Nevada	Esmeralda	$834	3
Nevada	Eureka	$184	1
Nevada	Humboldt	$304	2
Nevada	Lander	$198	1
Nevada	Lincoln	$846	3
Nevada	Lyon	$1,124	4
Nevada	Mineral	$154	1
Nevada	Nye	$835	3
Nevada	Pershing	$544	3
Nevada	Storey	$25,714	10
Nevada	Washoe	$476	2
Nevada	White Pine	$435	2
New Hampshire	Belknap	$2,755	6
New Hampshire	Carroll	$2,266	6
New Hampshire	Cheshire	$2,541	6
New Hampshire	Coos	$957	3
New Hampshire	Grafton	$1,718	5
New Hampshire	Hillsborough	$4,495	7
New Hampshire	Merrimack	$2,146	6
New Hampshire	Rockingham	$5,459	8
New Hampshire	Strafford	$2,328	6
New Hampshire	Sullivan	$2,047	6
New Jersey	Atlantic	$4,637	7
New Jersey	Bergen	$38,527	11
New Jersey	Burlington	$5,422	8
New Jersey	Camden	$9,157	8
New Jersey	Cape May	$5,639	8
New Jersey	Cumberland	$3,771	7

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
New Jersey	Essex	$36,694	11
New Jersey	Gloucester	$7,588	8
New Jersey	Hudson*	$7,396	8
New Jersey	Hunterdon	$9,595	8
New Jersey	Mercer	$15,084	9
New Jersey	Middlesex	$11,731	9
New Jersey	Monmouth	$13,750	9
New Jersey	Morris	$21,135	10
New Jersey	Ocean	$11,618	9
New Jersey	Passaic	$25,729	10
New Jersey	Salem	$3,658	7
New Jersey	Somerset	$11,552	9
New Jersey	Sussex	$5,709	8
New Jersey	Union	$74,526	12
New Jersey	Warren	$5,942	8
New Mexico	Bernalillo	$382	2
New Mexico	Catron	$109	1
New Mexico	Chaves	$170	1
New Mexico	Cibola	$122	1
New Mexico	Colfax	$179	1
New Mexico	Curry	$421	2
New Mexico	De Baca	$103	1
New Mexico	Dona Ana	$1,252	4
New Mexico	Eddy	$204	1
New Mexico	Grant	$149	1
New Mexico	Guadalupe	$83	1
New Mexico	Harding*	$187	1
New Mexico	Hidalgo	$111	1
New Mexico	Lea	$125	1
New Mexico	Lincoln	$147	1
New Mexico	Los Alamos*	$187	1
New Mexico	Luna	$182	1
New Mexico	McKinley	$60	1
New Mexico	Mora	$247	1
New Mexico	Otero	$193	1
New Mexico	Quay	$144	1
New Mexico	Rio Arriba	$262	2
New Mexico	Roosevelt	$212	1
New Mexico	San Juan	$259	2
New Mexico	San Miguel	$200	1
New Mexico	Sandoval	$157	1
New Mexico	Santa Fe	$388	2
New Mexico	Sierra	$140	1
New Mexico	Socorro	$166	1
New Mexico	Taos	$470	2
New Mexico	Torrance	$154	1
New Mexico	Union	$160	1
New Mexico	Valencia	$534	3
New York	Albany	$2,548	6
New York	Allegany	$845	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
New York	Bronx*	$1,366	4
New York	Broome	$2,362	6
New York	Cattaraugus	$1,034	4
New York	Cayuga	$1,218	4
New York	Chautauqua	$1,121	4
New York	Chemung	$1,104	4
New York	Chenango	$886	3
New York	Clinton	$865	3
New York	Columbia	$2,532	6
New York	Cortland	$859	3
New York	Delaware	$1,366	4
New York	Dutchess	$5,033	8
New York	Erie	$1,478	4
New York	Essex	$1,148	4
New York	Franklin	$777	3
New York	Fulton	$1,298	4
New York	Genesee	$1,116	4
New York	Greene	$1,704	5
New York	Hamilton*	$1,366	4
New York	Herkimer	$937	3
New York	Jefferson	$698	3
New York	Kings*	$1,366	4
New York	Lewis	$656	3
New York	Livingston	$1,169	4
New York	Madison	$1,014	4
New York	Monroe	$1,575	5
New York	Montgomery	$1,194	4
New York	Nassau	$24,317	10
New York	New York	$6,000	8
New York	Niagara	$1,353	4
New York	Oneida	$945	3
New York	Onondaga	$1,187	4
New York	Ontario	$1,343	4
New York	Orange	$3,471	7
New York	Orleans	$993	3
New York	Oswego	$1,820	5
New York	Otsego	$1,346	4
New York	Putnam	$7,612	8
New York	Queens	$1,366	4
New York	Rensselaer	$2,076	6
New York	Richmond	$79,163	12
New York	Rockland	$20,123	10
New York	Saratoga	$2,254	6
New York	Schenectady	$1,706	5
New York	Schoharie	$1,374	4
New York	Schuyler	$1,244	4
New York	Seneca	$1,204	4
New York	St. Lawrence	$597	3
New York	Steuben	$882	3
New York	Suffolk	$14,506	9

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
New York	Sullivan	$2,238	6
New York	Tioga	$1,108	4
New York	Tompkins	$1,349	4
New York	Ulster	$2,831	6
New York	Warren	$2,509	6
New York	Washington	$1,085	4
New York	Wayne	$1,990	5
New York	Westchester	$12,075	9
New York	Wyoming	$1,073	4
New York	Yates	$1,490	4
North Carolina	Alamance	$3,094	7
North Carolina	Alexander	$3,703	7
North Carolina	Alleghany	$2,761	6
North Carolina	Anson	$2,219	6
North Carolina	Ashe	$3,330	7
North Carolina	Avery	$3,490	7
North Carolina	Beaufort	$1,538	5
North Carolina	Bertie	$1,611	5
North Carolina	Bladen	$2,363	6
North Carolina	Brunswick	$2,546	6
North Carolina	Buncombe	$3,589	7
North Carolina	Burke	$3,224	7
North Carolina	Cabarrus	$3,922	7
North Carolina	Caldwell	$3,879	7
North Carolina	Camden	$1,507	5
North Carolina	Carteret	$1,680	5
North Carolina	Caswell	$2,075	6
North Carolina	Catawba	$2,882	6
North Carolina	Chatham	$2,710	6
North Carolina	Cherokee	$3,951	7
North Carolina	Chowan	$1,906	5
North Carolina	Clay	$4,134	7
North Carolina	Cleveland	$2,442	6
North Carolina	Columbus	$1,768	5
North Carolina	Craven	$1,922	5
North Carolina	Cumberland	$2,024	6
North Carolina	Currituck	$2,408	6
North Carolina	Dare	$1,014	4
North Carolina	Davidson	$3,185	7
North Carolina	Davie	$3,317	7
North Carolina	Duplin	$2,367	6
North Carolina	Durham	$4,333	7
North Carolina	Edgecombe	$1,659	5
North Carolina	Forsyth	$3,647	7
North Carolina	Franklin	$2,314	6
North Carolina	Gaston	$3,374	7
North Carolina	Gates	$1,471	4
North Carolina	Graham	$2,985	6
North Carolina	Granville	$2,161	6
North Carolina	Greene	$2,396	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
North Carolina	Guilford	$4,057	7
North Carolina	Halifax	$1,448	4
North Carolina	Harnett	$2,837	6
North Carolina	Haywood	$3,717	7
North Carolina	Henderson	$4,194	7
North Carolina	Hertford	$1,547	5
North Carolina	Hoke	$2,152	6
North Carolina	Hyde	$1,455	4
North Carolina	Iredell	$3,653	7
North Carolina	Jackson	$4,878	7
North Carolina	Johnston	$2,866	6
North Carolina	Jones	$1,847	5
North Carolina	Lee	$2,574	6
North Carolina	Lenoir	$2,661	6
North Carolina	Lincoln	$3,176	7
North Carolina	Macon	$4,831	7
North Carolina	Madison	$3,154	7
North Carolina	Martin	$1,702	5
North Carolina	McDowell	$2,684	6
North Carolina	Mecklenburg	$7,693	8
North Carolina	Mitchell	$3,465	7
North Carolina	Montgomery	$2,670	6
North Carolina	Moore	$2,422	6
North Carolina	Nash	$2,002	6
North Carolina	New Hanover	$7,981	8
North Carolina	Northampton	$1,609	5
North Carolina	Onslow	$2,359	6
North Carolina	Orange	$3,899	7
North Carolina	Pamlico	$1,565	5
North Carolina	Pasquotank	$1,552	5
North Carolina	Pender	$2,494	6
North Carolina	Perquimans	$1,828	5
North Carolina	Person	$1,970	5
North Carolina	Pitt	$1,911	5
North Carolina	Polk	$3,746	7
North Carolina	Randolph	$3,051	7
North Carolina	Richmond	$1,986	5
North Carolina	Robeson	$1,595	5
North Carolina	Rockingham	$2,132	6
North Carolina	Rowan	$2,876	6
North Carolina	Rutherford	$2,428	6
North Carolina	Sampson	$2,467	6
North Carolina	Scotland	$1,775	5
North Carolina	Stanly	$2,920	6
North Carolina	Stokes	$2,325	6
North Carolina	Surry	$2,917	6
North Carolina	Swain	$3,569	7
North Carolina	Transylvania	$5,134	8
North Carolina	Tyrrell	$1,447	4
North Carolina	Union	$2,950	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
North Carolina	Vance	$1,714	5
North Carolina	Wake	$5,110	8
North Carolina	Warren	$1,717	5
North Carolina	Washington	$1,563	5
North Carolina	Watauga	$3,221	7
North Carolina	Wayne	$2,530	6
North Carolina	Wilkes	$2,398	6
North Carolina	Wilson	$1,977	5
North Carolina	Yadkin	$2,606	6
North Carolina	Yancey	$3,702	7
North Dakota	Adams	$200	1
North Dakota	Barnes	$358	2
North Dakota	Benson	$284	2
North Dakota	Billings	$200	1
North Dakota	Bottineau	$327	2
North Dakota	Bowman	$199	1
North Dakota	Burke	$236	1
North Dakota	Burleigh	$271	2
North Dakota	Cass	$701	3
North Dakota	Cavalier	$434	2
North Dakota	Dickey	$402	2
North Dakota	Divide	$228	1
North Dakota	Dunn	$202	1
North Dakota	Eddy	$252	2
North Dakota	Emmons	$224	1
North Dakota	Foster	$319	2
North Dakota	Golden Valley	$197	1
North Dakota	Grand Forks	$634	3
North Dakota	Grant	$247	1
North Dakota	Griggs	$283	2
North Dakota	Hettinger	$269	2
North Dakota	Kidder	$225	1
North Dakota	LaMoure	$446	2
North Dakota	Logan	$196	1
North Dakota	McHenry	$263	2
North Dakota	McIntosh	$230	1
North Dakota	McKenzie	$243	1
North Dakota	McLean	$342	2
North Dakota	Mercer	$214	1
North Dakota	Morton	$242	1
North Dakota	Mountrail	$245	1
North Dakota	Nelson	$276	2
North Dakota	Oliver	$194	1
North Dakota	Pembina	$612	3
North Dakota	Pierce	$277	2
North Dakota	Ramsey	$294	2
North Dakota	Ransom	$416	2
North Dakota	Renville	$429	2
North Dakota	Richland	$756	3
North Dakota	Rolette	$263	2

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
North Dakota	Sargent	$434	2
North Dakota	Sheridan	$225	1
North Dakota	Sioux	$161	1
North Dakota	Slope	$195	1
North Dakota	Stark	$259	2
North Dakota	Steele	$462	2
North Dakota	Stutsman	$326	2
North Dakota	Towner	$287	2
North Dakota	Traill	$674	3
North Dakota	Walsh	$575	3
North Dakota	Ward	$335	2
North Dakota	Wells	$300	2
North Dakota	Williams	$258	2
Ohio	Adams	$1,512	5
Ohio	Allen	$2,425	6
Ohio	Ashland	$2,312	6
Ohio	Ashtabula	$1,919	5
Ohio	Athens	$1,424	4
Ohio	Auglaize	$2,346	6
Ohio	Belmont	$1,315	4
Ohio	Brown	$1,894	5
Ohio	Butler	$3,289	7
Ohio	Carroll	$1,673	5
Ohio	Champaign	$2,274	6
Ohio	Clark	$2,831	6
Ohio	Clermont	$2,889	6
Ohio	Clinton	$2,320	6
Ohio	Columbiana	$2,317	6
Ohio	Coshocton	$1,822	5
Ohio	Crawford	$1,950	5
Ohio	Cuyahoga	$17,394	9
Ohio	Darke	$2,536	6
Ohio	Defiance	$1,655	5
Ohio	Delaware	$3,034	7
Ohio	Erie	$2,494	6
Ohio	Fairfield	$2,659	6
Ohio	Fayette	$1,938	5
Ohio	Franklin	$3,747	7
Ohio	Fulton	$2,123	6
Ohio	Gallia	$1,439	4
Ohio	Geauga	$4,966	7
Ohio	Greene	$2,466	6
Ohio	Guernsey	$1,532	5
Ohio	Hamilton	$4,110	7
Ohio	Hancock	$1,939	5
Ohio	Hardin	$1,755	5
Ohio	Harrison	$926	3
Ohio	Henry	$2,018	6
Ohio	Highland	$1,962	5
Ohio	Hocking	$2,013	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Ohio	Holmes	$2,787	6
Ohio	Huron	$2,217	6
Ohio	Jackson	$1,094	4
Ohio	Jefferson	$1,493	4
Ohio	Knox	$2,302	6
Ohio	Lake	$6,431	8
Ohio	Lawrence	$1,428	4
Ohio	Licking	$2,814	6
Ohio	Logan	$1,718	5
Ohio	Lorain	$2,531	6
Ohio	Lucas	$2,692	6
Ohio	Madison	$2,479	6
Ohio	Mahoning	$2,488	6
Ohio	Marion	$1,783	5
Ohio	Medina	$3,881	7
Ohio	Meigs	$1,385	4
Ohio	Mercer	$2,606	6
Ohio	Miami	$2,620	6
Ohio	Monroe	$1,126	4
Ohio	Montgomery	$3,101	7
Ohio	Morgan	$1,174	4
Ohio	Morrow	$1,971	5
Ohio	Muskingum	$1,539	5
Ohio	Noble	$1,289	4
Ohio	Ottawa	$1,742	5
Ohio	Paulding	$1,672	5
Ohio	Perry	$1,809	5
Ohio	Pickaway	$2,386	6
Ohio	Pike	$1,322	4
Ohio	Portage	$3,396	7
Ohio	Preble	$2,008	6
Ohio	Putnam	$1,909	5
Ohio	Richland	$2,187	6
Ohio	Ross	$1,652	5
Ohio	Sandusky	$1,840	5
Ohio	Scioto	$1,295	4
Ohio	Seneca	$1,877	5
Ohio	Shelby	$2,194	6
Ohio	Stark	$3,231	7
Ohio	Summit	$4,578	7
Ohio	Trumbull	$2,414	6
Ohio	Tuscarawas	$2,285	6
Ohio	Union	$2,050	6
Ohio	Van Wert	$2,079	6
Ohio	Vinton	$1,651	5
Ohio	Warren	$3,881	7
Ohio	Washington	$1,576	5
Ohio	Wayne	$3,568	7
Ohio	Williams	$1,799	5
Ohio	Wood	$2,211	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Ohio	Wyandot	$2,227	6
Oklahoma	Adair	$943	3
Oklahoma	Alfalfa	$565	3
Oklahoma	Atoka	$502	3
Oklahoma	Beaver	$292	2
Oklahoma	Beckham	$460	2
Oklahoma	Blaine	$490	2
Oklahoma	Bryan	$694	3
Oklahoma	Caddo	$495	2
Oklahoma	Canadian	$800	3
Oklahoma	Carter	$610	3
Oklahoma	Cherokee	$925	3
Oklahoma	Choctaw	$486	2
Oklahoma	Cimarron	$241	1
Oklahoma	Cleveland	$1,490	4
Oklahoma	Coal	$507	3
Oklahoma	Comanche	$614	3
Oklahoma	Cotton	$418	2
Oklahoma	Craig	$616	3
Oklahoma	Creek	$725	3
Oklahoma	Custer	$463	2
Oklahoma	Delaware	$1,206	4
Oklahoma	Dewey	$417	2
Oklahoma	Ellis	$262	2
Oklahoma	Garfield	$547	3
Oklahoma	Garvin	$658	3
Oklahoma	Grady	$631	3
Oklahoma	Grant	$466	2
Oklahoma	Greer	$317	2
Oklahoma	Harmon	$292	2
Oklahoma	Harper	$264	2
Oklahoma	Haskell	$704	3
Oklahoma	Hughes	$485	2
Oklahoma	Jackson	$418	2
Oklahoma	Jefferson	$401	2
Oklahoma	Johnston	$601	3
Oklahoma	Kay	$590	3
Oklahoma	Kingfisher	$603	3
Oklahoma	Kiowa	$402	2
Oklahoma	Latimer	$512	3
Oklahoma	Le Flore	$976	3
Oklahoma	Lincoln	$698	3
Oklahoma	Logan	$780	3
Oklahoma	Love	$635	3
Oklahoma	Major	$446	2
Oklahoma	Marshall	$539	3
Oklahoma	Mayes	$994	3
Oklahoma	McClain	$919	3
Oklahoma	McCurtain	$763	3
Oklahoma	McIntosh	$618	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Oklahoma	Murray	$554	3
Oklahoma	Muskogee	$724	3
Oklahoma	Noble	$574	3
Oklahoma	Nowata	$609	3
Oklahoma	Okfuskee	$617	3
Oklahoma	Oklahoma	$1,542	5
Oklahoma	Okmulgee	$725	3
Oklahoma	Osage	$434	2
Oklahoma	Ottawa	$1,014	4
Oklahoma	Pawnee	$476	2
Oklahoma	Payne	$804	3
Oklahoma	Pittsburg	$605	3
Oklahoma	Pontotoc	$646	3
Oklahoma	Pottawatomie	$793	3
Oklahoma	Pushmataha	$444	2
Oklahoma	Roger Mills	$312	2
Oklahoma	Rogers	$1,124	4
Oklahoma	Seminole	$594	3
Oklahoma	Sequoyah	$1,029	4
Oklahoma	Stephens	$541	3
Oklahoma	Texas	$415	2
Oklahoma	Tillman	$438	2
Oklahoma	Tulsa	$1,698	5
Oklahoma	Wagoner	$1,075	4
Oklahoma	Washington	$824	3
Oklahoma	Washita	$472	2
Oklahoma	Woods	$389	2
Oklahoma	Woodward	$364	2
Oregon	Baker	$437	2
Oregon	Benton	$3,083	7
Oregon	Clackamas	$7,680	8
Oregon	Clatsop	$2,221	6
Oregon	Columbia	$3,050	7
Oregon	Coos	$2,691	6
Oregon	Crook	$425	2
Oregon	Curry	$1,559	5
Oregon	Deschutes	$4,138	7
Oregon	Douglas	$1,648	5
Oregon	Gilliam	$244	1
Oregon	Grant	$245	1
Oregon	Harney	$231	1
Oregon	Hood River	$7,491	8
Oregon	Jackson	$2,259	6
Oregon	Jefferson	$449	2
Oregon	Josephine	$3,322	7
Oregon	Klamath	$810	3
Oregon	Lake	$390	2
Oregon	Lane	$3,658	7
Oregon	Lincoln	$2,086	6
Oregon	Linn	$2,279	6

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Oregon	Malheur	$430	2
Oregon	Marion	$4,086	7
Oregon	Morrow	$292	2
Oregon	Multnomah	$8,701	8
Oregon	Polk	$3,958	7
Oregon	Sherman	$294	2
Oregon	Tillamook	$4,207	7
Oregon	Umatilla	$612	3
Oregon	Union	$835	3
Oregon	Wallowa	$491	2
Oregon	Wasco	$315	2
Oregon	Washington	$5,835	8
Oregon	Wheeler	$219	1
Oregon	Yamhill	$5,508	8
Pennsylvania	Adams	$3,025	7
Pennsylvania	Allegheny	$3,810	7
Pennsylvania	Armstrong	$1,866	5
Pennsylvania	Beaver	$2,381	6
Pennsylvania	Bedford	$1,584	5
Pennsylvania	Berks	$4,422	7
Pennsylvania	Blair	$2,501	6
Pennsylvania	Bradford	$1,432	4
Pennsylvania	Bucks	$7,534	8
Pennsylvania	Butler	$3,160	7
Pennsylvania	Cambria	$2,150	6
Pennsylvania	Cameron	$1,502	5
Pennsylvania	Carbon	$3,549	7
Pennsylvania	Centre	$2,720	6
Pennsylvania	Chester	$8,286	8
Pennsylvania	Clarion	$1,470	4
Pennsylvania	Clearfield	$1,320	4
Pennsylvania	Clinton	$2,243	6
Pennsylvania	Columbia	$2,510	6
Pennsylvania	Crawford	$1,390	4
Pennsylvania	Cumberland	$3,061	7
Pennsylvania	Dauphin	$4,233	7
Pennsylvania	Delaware	$18,282	9
Pennsylvania	Elk	$2,483	6
Pennsylvania	Erie	$1,856	5
Pennsylvania	Fayette	$1,475	4
Pennsylvania	Forest	$1,606	5
Pennsylvania	Franklin	$3,103	7
Pennsylvania	Fulton	$1,854	5
Pennsylvania	Greene	$947	3
Pennsylvania	Huntingdon	$1,949	5
Pennsylvania	Indiana	$1,503	5
Pennsylvania	Jefferson	$1,485	4
Pennsylvania	Juniata	$2,447	6
Pennsylvania	Lackawanna	$2,564	6
Pennsylvania	Lancaster	$6,364	8

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Pennsylvania	Lawrence	$1,953	5
Pennsylvania	Lebanon	$4,279	7
Pennsylvania	Lehigh	$3,603	7
Pennsylvania	Luzerne	$2,833	6
Pennsylvania	Lycoming	$1,854	5
Pennsylvania	McKean	$943	3
Pennsylvania	Mercer	$1,656	5
Pennsylvania	Mifflin	$2,551	6
Pennsylvania	Monroe	$4,153	7
Pennsylvania	Montgomery	$10,198	9
Pennsylvania	Montour	$2,397	6
Pennsylvania	Northampton	$3,890	7
Pennsylvania	Northumberland	$2,479	6
Pennsylvania	Perry	$2,562	6
Pennsylvania	Philadelphia	$20,872	10
Pennsylvania	Pike	$2,302	6
Pennsylvania	Potter	$1,342	4
Pennsylvania	Schuylkill	$2,706	6
Pennsylvania	Snyder	$2,846	6
Pennsylvania	Somerset	$1,516	5
Pennsylvania	Sullivan	$1,502	5
Pennsylvania	Susquehanna	$1,730	5
Pennsylvania	Tioga	$1,862	5
Pennsylvania	Union	$3,325	7
Pennsylvania	Venango	$1,191	4
Pennsylvania	Warren	$1,030	4
Pennsylvania	Washington	$1,676	5
Pennsylvania	Wayne	$1,689	5
Pennsylvania	Westmoreland	$2,251	6
Pennsylvania	Wyoming	$1,821	5
Puerto Rico	All Areas	$4,693	7
Pennsylvania	York	$3,844	7
Rhode Island	Bristol	$17,945	9
Rhode Island	Kent	$5,242	8
Rhode Island	Newport	$10,690	9
Rhode Island	Providence	$7,186	8
Rhode Island	Washington	$6,194	8
South Carolina	Abbeville	$1,623	5
South Carolina	Aiken	$1,775	5
South Carolina	Allendale	$1,002	4
South Carolina	Anderson	$2,651	6
South Carolina	Bamberg	$1,051	4
South Carolina	Barnwell	$1,045	4
South Carolina	Beaufort	$1,978	5
South Carolina	Berkeley	$2,196	6
South Carolina	Calhoun	$1,182	4
South Carolina	Charleston	$3,974	7
South Carolina	Cherokee	$1,624	5
South Carolina	Chester	$1,598	5
South Carolina	Chesterfield	$1,126	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
South Carolina	Clarendon	$1,132	4
South Carolina	Colleton	$1,400	4
South Carolina	Darlington	$797	3
South Carolina	Dillon	$1,113	4
South Carolina	Dorchester	$1,588	5
South Carolina	Edgefield	$1,626	5
South Carolina	Fairfield	$1,194	4
South Carolina	Florence	$1,256	4
South Carolina	Georgetown	$1,698	5
South Carolina	Greenville	$2,722	6
South Carolina	Greenwood	$1,486	4
South Carolina	Hampton	$1,198	4
South Carolina	Horry	$1,737	5
South Carolina	Jasper	$1,163	4
South Carolina	Kershaw	$1,693	5
South Carolina	Lancaster	$1,763	5
South Carolina	Laurens	$1,789	5
South Carolina	Lee	$1,105	4
South Carolina	Lexington	$2,224	6
South Carolina	Marion	$1,202	4
South Carolina	Marlboro	$963	3
South Carolina	McCormick	$2,101	6
South Carolina	Newberry	$1,642	5
South Carolina	Oconee	$3,834	7
South Carolina	Orangeburg	$1,097	4
South Carolina	Pickens	$3,722	7
South Carolina	Richland	$2,637	6
South Carolina	Saluda	$1,613	5
South Carolina	Spartanburg	$3,223	7
South Carolina	Sumter	$1,566	5
South Carolina	Union	$1,398	4
South Carolina	Williamsburg	$1,324	4
South Carolina	York	$3,254	7
South Dakota	Aurora	$474	2
South Dakota	Beadle	$430	2
South Dakota	Bennett	$193	1
South Dakota	Bon Homme	$630	3
South Dakota	Brookings	$697	3
South Dakota	Brown	$590	3
South Dakota	Brule	$394	2
South Dakota	Buffalo	$218	1
South Dakota	Butte	$210	1
South Dakota	Campbell	$251	2
South Dakota	Charles Mix	$477	2
South Dakota	Clark	$506	3
South Dakota	Clay	$1,021	4
South Dakota	Codington	$590	3
South Dakota	Corson	$138	1
South Dakota	Custer	$310	2
South Dakota	Davison	$567	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
South Dakota	Day	$481	2
South Dakota	Deuel	$566	3
South Dakota	Dewey	$170	1
South Dakota	Douglas	$525	3
South Dakota	Edmunds	$372	2
South Dakota	Fall River	$203	1
South Dakota	Faulk	$313	2
South Dakota	Grant	$582	3
South Dakota	Gregory	$317	2
South Dakota	Haakon	$174	1
South Dakota	Hamlin	$634	3
South Dakota	Hand	$278	2
South Dakota	Hanson	$616	3
South Dakota	Harding	$119	1
South Dakota	Hughes	$353	2
South Dakota	Hutchinson	$640	3
South Dakota	Hyde	$242	1
South Dakota	Jackson	$160	1
South Dakota	Jerauld	$321	2
South Dakota	Jones	$214	1
South Dakota	Kingsbury	$594	3
South Dakota	Lake	$786	3
South Dakota	Lawrence	$579	3
South Dakota	Lincoln	$1,338	4
South Dakota	Lyman	$275	2
South Dakota	Marshall	$482	2
South Dakota	McCook	$688	3
South Dakota	McPherson	$277	2
South Dakota	Meade	$214	1
South Dakota	Mellette	$166	1
South Dakota	Miner	$556	3
South Dakota	Minnehaha	$1,169	4
South Dakota	Moody	$964	3
South Dakota	Pennington	$281	2
South Dakota	Perkins	$151	1
South Dakota	Potter	$354	2
South Dakota	Roberts	$560	3
South Dakota	Sanborn	$390	2
South Dakota	Shannon	$134	1
South Dakota	Spink	$451	2
South Dakota	Stanley	$166	1
South Dakota	Sully	$386	2
South Dakota	Todd	$166	1
South Dakota	Tripp	$270	2
South Dakota	Turner	$1,033	4
South Dakota	Union	$1,538	5
South Dakota	Walworth	$272	2
South Dakota	Yankton	$839	3
South Dakota	Ziebach	$138	1
Tennessee	Anderson	$3,226	7

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Tennessee	Bedford	$1,995	5
Tennessee	Benton	$1,264	4
Tennessee	Bledsoe	$1,739	5
Tennessee	Blount	$4,243	7
Tennessee	Bradley	$3,043	7
Tennessee	Campbell	$1,576	5
Tennessee	Cannon	$2,214	6
Tennessee	Carroll	$1,340	4
Tennessee	Carter	$2,426	6
Tennessee	Cheatham	$2,487	6
Tennessee	Chester	$1,315	4
Tennessee	Claiborne	$1,472	4
Tennessee	Clay	$1,212	4
Tennessee	Cocke	$2,247	6
Tennessee	Coffee	$2,065	6
Tennessee	Crockett	$1,638	5
Tennessee	Cumberland	$2,056	6
Tennessee	Davidson	$5,247	8
Tennessee	Decatur	$1,061	4
Tennessee	DeKalb	$2,035	6
Tennessee	Dickson	$2,090	6
Tennessee	Dyer	$1,517	5
Tennessee	Fayette	$1,625	5
Tennessee	Fentress	$1,802	5
Tennessee	Franklin	$2,145	6
Tennessee	Gibson	$1,275	4
Tennessee	Giles	$1,674	5
Tennessee	Grainger	$1,651	5
Tennessee	Greene	$2,353	6
Tennessee	Grundy	$1,709	5
Tennessee	Hamblen	$3,082	7
Tennessee	Hamilton	$2,459	6
Tennessee	Hancock	$1,563	5
Tennessee	Hardeman	$989	3
Tennessee	Hardin	$1,181	4
Tennessee	Hawkins	$2,173	6
Tennessee	Haywood	$1,297	4
Tennessee	Henderson	$1,115	4
Tennessee	Henry	$1,229	4
Tennessee	Hickman	$1,215	4
Tennessee	Houston	$1,166	4
Tennessee	Humphreys	$1,279	4
Tennessee	Jackson	$1,385	4
Tennessee	Jefferson	$3,082	7
Tennessee	Johnson	$2,995	6
Tennessee	Knox	$4,136	7
Tennessee	Lake	$1,207	4
Tennessee	Lauderdale	$1,136	4
Tennessee	Lawrence	$1,446	4
Tennessee	Lewis	$1,525	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Tennessee	Lincoln	$1,619	5
Tennessee	Loudon	$3,150	7
Tennessee	Macon	$2,118	6
Tennessee	Madison	$2,024	6
Tennessee	Marion	$1,607	5
Tennessee	Marshall	$1,804	5
Tennessee	Maury	$2,063	6
Tennessee	McMinn	$2,251	6
Tennessee	McNairy	$849	3
Tennessee	Meigs	$2,250	6
Tennessee	Monroe	$2,341	6
Tennessee	Montgomery	$1,930	5
Tennessee	Moore	$1,673	5
Tennessee	Morgan	$1,858	5
Tennessee	Obion	$1,333	4
Tennessee	Overton	$1,984	5
Tennessee	Perry	$1,187	4
Tennessee	Pickett	$1,891	5
Tennessee	Polk	$3,309	7
Tennessee	Putnam	$2,383	6
Tennessee	Rhea	$2,164	6
Tennessee	Roane	$2,854	6
Tennessee	Robertson	$2,038	6
Tennessee	Rutherford	$2,367	6
Tennessee	Scott	$1,619	5
Tennessee	Sequatchie	$1,810	5
Tennessee	Sevier	$3,016	7
Tennessee	Shelby	$3,057	7
Tennessee	Smith	$1,668	5
Tennessee	Stewart	$1,655	5
Tennessee	Sullivan	$2,788	6
Tennessee	Sumner	$2,637	6
Tennessee	Tipton	$1,558	5
Tennessee	Trousdale	$2,103	6
Tennessee	Unicoi	$5,030	8
Tennessee	Union	$2,150	6
Tennessee	Van Buren	$1,586	5
Tennessee	Warren	$1,958	5
Tennessee	Washington	$3,245	7
Tennessee	Wayne	$1,030	4
Tennessee	Weakley	$1,219	4
Tennessee	White	$2,006	6
Tennessee	Williamson	$4,133	7
Tennessee	Wilson	$2,646	6
Texas	Anderson	$830	3
Texas	Andrews	$131	1
Texas	Angelina	$1,856	5
Texas	Aransas	$806	3
Texas	Archer	$423	2
Texas	Armstrong	$299	2

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Texas	Atascosa	$760	3
Texas	Austin	$1,741	5
Texas	Bailey	$352	2
Texas	Bandera	$1,390	4
Texas	Bastrop	$1,487	4
Texas	Baylor	$414	2
Texas	Bee	$661	3
Texas	Bell	$1,034	4
Texas	Bexar	$1,600	5
Texas	Blanco	$1,953	5
Texas	Borden	$278	2
Texas	Bosque	$1,182	4
Texas	Bowie	$1,301	4
Texas	Brazoria	$1,213	4
Texas	Brazos	$1,370	4
Texas	Brewster	$92	1
Texas	Briscoe	$219	1
Texas	Brooks	$461	2
Texas	Brown	$718	3
Texas	Burleson	$1,122	4
Texas	Burnet	$1,452	4
Texas	Caldwell	$1,341	4
Texas	Calhoun	$694	3
Texas	Callahan	$474	2
Texas	Cameron	$1,239	4
Texas	Camp	$1,512	5
Texas	Carson	$355	2
Texas	Cass	$1,003	4
Texas	Castro	$532	3
Texas	Chambers	$725	3
Texas	Cherokee	$1,086	4
Texas	Childress	$258	2
Texas	Clay	$509	3
Texas	Cochran	$295	2
Texas	Coke	$418	2
Texas	Coleman	$490	2
Texas	Collin	$2,027	6
Texas	Collingsworth	$365	2
Texas	Colorado	$1,210	4
Texas	Comal	$1,682	5
Texas	Comanche	$782	3
Texas	Concho	$411	2
Texas	Cooke	$1,130	4
Texas	Coryell	$850	3
Texas	Cottle	$187	1
Texas	Crane	$90	1
Texas	Crockett	$162	1
Texas	Crosby	$373	2
Texas	Culberson	$66	1
Texas	Dallam	$481	2

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Texas	Dallas	$2,375	6
Texas	Dawson	$425	2
Texas	Deaf Smith	$352	2
Texas	Delta	$754	3
Texas	Denton	$2,318	6
Texas	DeWitt	$959	3
Texas	Dickens	$229	1
Texas	Dimmit	$394	2
Texas	Donley	$288	2
Texas	Duval	$580	3
Texas	Eastland	$583	3
Texas	Ector	$113	1
Texas	Edwards	$334	2
Texas	El Paso	$1,750	5
Texas	Ellis	$1,270	4
Texas	Erath	$1,066	4
Texas	Falls	$694	3
Texas	Fannin	$920	3
Texas	Fayette	$1,503	5
Texas	Fisher	$342	2
Texas	Floyd	$387	2
Texas	Foard	$274	2
Texas	Fort Bend	$1,541	5
Texas	Franklin	$982	3
Texas	Freestone	$720	3
Texas	Frio	$626	3
Texas	Gaines	$482	2
Texas	Galveston	$1,261	4
Texas	Garza	$213	1
Texas	Gillespie	$1,595	5
Texas	Glasscock	$282	2
Texas	Goliad	$726	3
Texas	Gonzales	$939	3
Texas	Gray	$342	2
Texas	Grayson	$1,537	5
Texas	Gregg	$1,163	4
Texas	Grimes	$1,438	4
Texas	Guadalupe	$1,617	5
Texas	Hale	$473	2
Texas	Hall	$231	1
Texas	Hamilton	$720	3
Texas	Hansford	$295	2
Texas	Hardeman	$279	2
Texas	Hardin	$1,008	4
Texas	Harris	$2,098	6
Texas	Harrison	$959	3
Texas	Hartley	$301	2
Texas	Haskell	$338	2
Texas	Hays	$2,302	6
Texas	Hemphill	$213	1

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Texas	Henderson	$1,309	4
Texas	Hidalgo	$1,612	5
Texas	Hill	$958	3
Texas	Hockley	$390	2
Texas	Hood	$1,857	5
Texas	Hopkins	$1,124	4
Texas	Houston	$864	3
Texas	Howard	$355	2
Texas	Hudspeth	$121	1
Texas	Hunt	$1,268	4
Texas	Hutchinson	$202	1
Texas	Irion	$187	1
Texas	Jack	$570	3
Texas	Jackson	$871	3
Texas	Jasper	$1,229	4
Texas	Jeff Davis	$105	1
Texas	Jefferson	$688	3
Texas	Jim Hogg	$358	2
Texas	Jim Wells	$500	2
Texas	Johnson	$1,748	5
Texas	Jones	$416	2
Texas	Karnes	$654	3
Texas	Kaufman	$1,245	4
Texas	Kendall	$1,734	5
Texas	Kenedy	$282	2
Texas	Kent	$166	1
Texas	Kerr	$907	3
Texas	Kimble	$521	3
Texas	King	$170	1
Texas	Kinney	$318	2
Texas	Kleberg	$478	2
Texas	Knox	$238	1
Texas	La Salle	$474	2
Texas	Lamar	$704	3
Texas	Lamb	$418	2
Texas	Lampasas	$972	3
Texas	Lavaca	$1,024	4
Texas	Lee	$1,156	4
Texas	Leon	$854	3
Texas	Liberty	$1,205	4
Texas	Limestone	$594	3
Texas	Lipscomb	$294	2
Texas	Live Oak	$568	3
Texas	Llano	$1,141	4
Texas	Loving	$64	1
Texas	Lubbock	$649	3
Texas	Lynn	$377	2
Texas	Madison	$910	3
Texas	Marion	$781	3
Texas	Martin	$347	2

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Texas	Mason	$777	3
Texas	Matagorda	$811	3
Texas	Maverick	$234	1
Texas	McCulloch	$579	3
Texas	McLennan	$998	3
Texas	McMullen	$566	3
Texas	Medina	$902	3
Texas	Menard	$395	2
Texas	Midland	$307	2
Texas	Milam	$949	3
Texas	Mills	$778	3
Texas	Mitchell	$273	2
Texas	Montague	$1,008	4
Texas	Montgomery	$2,247	6
Texas	Moore	$459	2
Texas	Morris	$666	3
Texas	Motley	$214	1
Texas	Nacogdoches	$1,094	4
Texas	Navarro	$694	3
Texas	Newton	$766	3
Texas	Nolan	$380	2
Texas	Nueces	$757	3
Texas	Ochiltree	$346	2
Texas	Oldham	$170	1
Texas	Orange	$1,363	4
Texas	Palo Pinto	$640	3
Texas	Panola	$806	3
Texas	Parker	$1,830	5
Texas	Parmer	$479	2
Texas	Pecos	$111	1
Texas	Polk	$1,087	4
Texas	Potter	$297	2
Texas	Presidio	$259	2
Texas	Rains	$1,252	4
Texas	Randall	$444	2
Texas	Reagan	$163	1
Texas	Real	$492	2
Texas	Red River	$703	3
Texas	Reeves	$111	1
Texas	Refugio	$344	2
Texas	Roberts	$174	1
Texas	Robertson	$851	3
Texas	Rockwall	$2,503	6
Texas	Runnels	$478	2
Texas	Rusk	$1,030	4
Texas	Sabine	$1,525	5
Texas	San Augustine	$1,061	4
Texas	San Jacinto	$1,694	5
Texas	San Patricio	$710	3
Texas	San Saba	$614	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Texas	Schleicher	$271	2
Texas	Scurry	$304	2
Texas	Shackelford	$350	2
Texas	Shelby	$1,484	4
Texas	Sherman	$448	2
Texas	Smith	$1,253	4
Texas	Somervell	$1,385	4
Texas	Starr	$530	3
Texas	Stephens	$384	2
Texas	Sterling	$160	1
Texas	Stonewall	$234	1
Texas	Sutton	$290	2
Texas	Swisher	$368	2
Texas	Tarrant	$2,409	6
Texas	Taylor	$529	3
Texas	Terrell	$86	1
Texas	Terry	$488	2
Texas	Throckmorton	$291	2
Texas	Titus	$1,269	4
Texas	Tom Green	$502	3
Texas	Travis	$1,441	4
Texas	Trinity	$998	3
Texas	Tyler	$1,561	5
Texas	Upshur	$1,245	4
Texas	Upton	$110	1
Texas	Uvalde	$516	3
Texas	Val Verde	$169	1
Texas	Van Zandt	$1,292	4
Texas	Victoria	$718	3
Texas	Walker	$1,962	5
Texas	Waller	$2,244	6
Texas	Ward	$110	1
Texas	Washington	$1,967	5
Texas	Webb	$357	2
Texas	Wharton	$931	3
Texas	Wheeler	$312	2
Texas	Wichita	$522	3
Texas	Wilbarger	$274	2
Texas	Willacy	$853	3
Texas	Williamson	$1,876	5
Texas	Wilson	$1,052	4
Texas	Winkler	$82	1
Texas	Wise	$1,508	5
Texas	Wood	$1,198	4
Texas	Yoakum	$463	2
Texas	Young	$455	2
Texas	Zapata	$532	3
Texas	Zavala	$522	3
Utah	Beaver	$1,595	5
Utah	Box Elder	$422	2

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Utah	Cache	$1,502	5
Utah	Carbon	$351	2
Utah	Daggett	$560	3
Utah	Davis	$3,042	7
Utah	Duchesne	$295	2
Utah	Emery	$689	3
Utah	Garfield	$1,073	4
Utah	Grand	$846	3
Utah	Iron	$646	3
Utah	Juab	$455	2
Utah	Kane	$465	2
Utah	Millard	$651	3
Utah	Morgan	$848	3
Utah	Piute	$1,065	4
Utah	Rich	$252	2
Utah	Salt Lake	$3,794	7
Utah	San Juan	$217	1
Utah	Sanpete	$976	3
Utah	Sevier	$1,064	4
Utah	Summit	$1,000	3
Utah	Tooele	$382	2
Utah	Uintah	$186	1
Utah	Utah	$2,228	6
Utah	Wasatch	$2,349	6
Utah	Washington	$1,327	4
Utah	Wayne	$1,342	4
Utah	Weber	$4,618	7
Vermont	Addison	$1,436	4
Vermont	Bennington	$1,374	4
Vermont	Caledonia	$1,610	5
Vermont	Chittenden	$1,973	5
Vermont	Essex	$1,134	4
Vermont	Franklin	$1,217	4
Vermont	Grand Isle	$2,546	6
Vermont	Lamoille	$1,636	5
Vermont	Orange	$1,470	4
Vermont	Orleans	$1,229	4
Vermont	Rutland	$2,106	6
Vermont	Washington	$1,907	5
Vermont	Windham	$1,954	5
Vermont	Windsor	$2,835	6
Virginia	Accomack	$1,570	5
Virginia	Albemarle	$3,557	7
Virginia	Alleghany	$1,758	5
Virginia	Amelia	$1,796	5
Virginia	Amherst	$1,922	5
Virginia	Appomattox	$1,226	4
Virginia	Arlington	$2,140	6
Virginia	Augusta	$2,367	6
Virginia	Bath	$1,692	5

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Virginia	Bedford	$2,336	6
Virginia	Bland	$1,162	4
Virginia	Botetourt	$2,186	6
Virginia	Brunswick	$1,097	4
Virginia	Buchanan	$2,140	6
Virginia	Buckingham	$1,524	5
Virginia	Campbell	$1,499	4
Virginia	Caroline	$1,829	5
Virginia	Carroll	$2,070	6
Virginia	Charles City	$2,151	6
Virginia	Charlotte	$1,058	4
Virginia	Chesapeake City	$2,800	6
Virginia	Chesterfield	$4,206	7
Virginia	Clarke	$3,825	7
Virginia	Craig	$1,522	5
Virginia	Culpeper	$3,330	7
Virginia	Cumberland	$1,774	5
Virginia	Dickenson	$1,245	4
Virginia	Dinwiddie	$1,308	4
Virginia	Essex	$1,529	5
Virginia	Fairfax	$6,689	8
Virginia	Fauquier	$4,800	7
Virginia	Floyd	$1,690	5
Virginia	Fluvanna	$1,859	5
Virginia	Franklin	$1,746	5
Virginia	Frederick	$2,941	6
Virginia	Giles	$1,670	5
Virginia	Gloucester	$2,637	6
Virginia	Goochland	$2,401	6
Virginia	Grayson	$2,094	6
Virginia	Greene	$3,100	7
Virginia	Greensville	$1,119	4
Virginia	Halifax	$1,270	4
Virginia	Hanover	$3,050	7
Virginia	Henrico	$3,217	7
Virginia	Henry	$1,266	4
Virginia	Highland	$1,838	5
Virginia	Isle of Wight	$1,510	5
Virginia	James City	$4,134	7
Virginia	King and Queen	$1,586	5
Virginia	King George	$2,294	6
Virginia	King William	$1,614	5
Virginia	Lancaster	$1,994	5
Virginia	Lee	$1,381	4
Virginia	Loudoun	$8,646	8
Virginia	Louisa	$1,898	5
Virginia	Lunenburg	$1,066	4
Virginia	Madison	$2,478	6
Virginia	Mathews	$2,153	6
Virginia	Mecklenburg	$1,266	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Virginia	Middlesex	$2,181	6
Virginia	Montgomery	$2,505	6
Virginia	Nelson	$1,682	5
Virginia	New Kent	$2,262	6
Virginia	Northampton	$1,915	5
Virginia	Northumberland	$1,538	5
Virginia	Nottoway	$1,688	5
Virginia	Orange	$2,510	6
Virginia	Page	$3,132	7
Virginia	Patrick	$1,316	4
Virginia	Pittsylvania	$1,266	4
Virginia	Powhatan	$2,422	6
Virginia	Prince Edward	$1,374	4
Virginia	Prince George	$1,571	5
Virginia	Prince William	$5,283	8
Virginia	Pulaski	$1,795	5
Virginia	Rappahannock	$2,952	6
Virginia	Richmond	$1,390	4
Virginia	Roanoke	$2,669	6
Virginia	Rockbridge	$2,299	6
Virginia	Rockingham	$3,234	7
Virginia	Russell	$1,282	4
Virginia	Scott	$1,250	4
Virginia	Shenandoah	$2,624	6
Virginia	Smyth	$1,252	4
Virginia	Southampton	$1,575	5
Virginia	Spotsylvania	$3,430	7
Virginia	Stafford	$3,904	7
Virginia	Suffolk	$1,871	5
Virginia	Surry	$1,524	5
Virginia	Sussex	$1,243	4
Virginia	Tazewell	$1,249	4
Virginia	Virginia Beach City	$2,916	6
Virginia	Warren	$3,062	7
Virginia	Washington	$1,942	5
Virginia	Westmoreland	$1,613	5
Virginia	Wise	$1,893	5
Virginia	Wythe	$1,726	5
Virginia	York	$39,100	11
Washington	Adams	$596	3
Washington	Asotin	$408	2
Washington	Benton	$1,361	4
Washington	Chelan	$5,250	8
Washington	Clallam	$8,840	8
Washington	Clark	$8,009	8
Washington	Columbia	$566	3
Washington	Cowlitz	$4,094	7
Washington	Douglas	$644	3
Washington	Ferry	$314	2
Washington	Franklin	$1,158	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Washington	Garfield	$423	2
Washington	Grant	$1,538	5
Washington	Grays Harbor	$1,854	5
Washington	Island	$7,574	8
Washington	Jefferson	$4,353	7
Washington	King	$17,070	9
Washington	Kitsap	$10,295	9
Washington	Kittitas	$2,162	6
Washington	Klickitat	$726	3
Washington	Lewis	$2,418	6
Washington	Lincoln	$485	2
Washington	Mason	$3,966	7
Washington	Okanogan	$674	3
Washington	Pacific	$1,661	5
Washington	Pend Oreille	$1,467	4
Washington	Pierce	$7,724	8
Washington	San Juan	$5,046	8
Washington	Skagit	$4,090	7
Washington	Skamania	$3,653	7
Washington	Snohomish	$7,723	8
Washington	Spokane	$1,691	5
Washington	Stevens	$936	3
Washington	Thurston	$6,766	8
Washington	Wahkiakum	$2,152	6
Washington	Walla Walla	$1,064	4
Washington	Whatcom	$4,767	7
Washington	Whitman	$687	3
Washington	Yakima	$1,017	4
West Virginia	Barbour	$818	3
West Virginia	Berkeley	$2,578	6
West Virginia	Boone	$866	3
West Virginia	Braxton	$677	3
West Virginia	Brooke	$965	3
West Virginia	Cabell	$1,056	4
West Virginia	Calhoun	$582	3
West Virginia	Clay	$883	3
West Virginia	Doddridge	$664	3
West Virginia	Fayette	$1,054	4
West Virginia	Gilmer	$634	3
West Virginia	Grant	$1,310	4
West Virginia	Greenbrier	$1,192	4
West Virginia	Hampshire	$1,299	4
West Virginia	Hancock	$1,898	5
West Virginia	Hardy	$1,379	4
West Virginia	Harrison	$998	3
West Virginia	Jackson	$1,011	4
West Virginia	Jefferson	$2,370	6
West Virginia	Kanawha	$1,129	4
West Virginia	Lewis	$855	3
West Virginia	Lincoln	$878	3

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
West Virginia	Logan	$1,533	5
West Virginia	Marion	$1,170	4
West Virginia	Marshall	$760	3
West Virginia	Mason	$1,021	4
West Virginia	McDowell	$721	3
West Virginia	Mercer	$1,131	4
West Virginia	Mineral	$1,042	4
West Virginia	Mingo	$662	3
West Virginia	Monongalia	$1,101	4
West Virginia	Monroe	$1,086	4
West Virginia	Morgan	$1,859	5
West Virginia	Nicholas	$1,157	4
West Virginia	Ohio	$978	3
West Virginia	Pendleton	$934	3
West Virginia	Pleasants	$846	3
West Virginia	Pocahontas	$895	3
West Virginia	Preston	$1,132	4
West Virginia	Putnam	$1,411	4
West Virginia	Raleigh	$1,097	4
West Virginia	Randolph	$826	3
West Virginia	Ritchie	$725	3
West Virginia	Roane	$677	3
West Virginia	Summers	$950	3
West Virginia	Taylor	$1,094	4
West Virginia	Tucker	$791	3
West Virginia	Tyler	$744	3
West Virginia	Upshur	$838	3
West Virginia	Wayne	$838	3
West Virginia	Webster	$879	3
West Virginia	Wetzel	$646	3
West Virginia	Wirt	$931	3
West Virginia	Wood	$1,008	4
West Virginia	Wyoming	$955	3
Wisconsin	Adams	$1,704	5
Wisconsin	Ashland	$903	3
Wisconsin	Barron	$1,303	4
Wisconsin	Bayfield	$849	3
Wisconsin	Brown	$2,354	6
Wisconsin	Buffalo	$1,201	4
Wisconsin	Burnett	$1,478	4
Wisconsin	Calumet	$2,199	6
Wisconsin	Chippewa	$1,222	4
Wisconsin	Clark	$1,194	4
Wisconsin	Columbia	$2,020	6
Wisconsin	Crawford	$1,390	4
Wisconsin	Dane	$2,611	6
Wisconsin	Dodge	$1,968	5
Wisconsin	Door	$1,706	5
Wisconsin	Douglas	$1,001	3
Wisconsin	Dunn	$1,470	4

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Wisconsin	Eau Claire	$1,426	4
Wisconsin	Florence	$1,012	4
Wisconsin	Fond du Lac	$1,881	5
Wisconsin	Forest	$1,136	4
Wisconsin	Grant	$1,540	5
Wisconsin	Green	$1,817	5
Wisconsin	Green Lake	$1,585	5
Wisconsin	Iowa	$1,794	5
Wisconsin	Iron	$870	3
Wisconsin	Jackson	$1,282	4
Wisconsin	Jefferson	$2,470	6
Wisconsin	Juneau	$1,496	4
Wisconsin	Kenosha	$3,610	7
Wisconsin	Kewaunee	$2,018	6
Wisconsin	La Crosse	$1,550	5
Wisconsin	Lafayette	$1,690	5
Wisconsin	Langlade	$1,374	4
Wisconsin	Lincoln	$1,253	4
Wisconsin	Manitowoc	$2,246	6
Wisconsin	Marathon	$1,477	4
Wisconsin	Marinette	$1,364	4
Wisconsin	Marquette	$1,711	5
Wisconsin	Menominee	$572	3
Wisconsin	Milwaukee	$5,134	8
Wisconsin	Monroe	$1,528	5
Wisconsin	Oconto	$1,609	5
Wisconsin	Oneida	$1,654	5
Wisconsin	Outagamie	$2,533	6
Wisconsin	Ozaukee	$3,234	7
Wisconsin	Pepin	$1,478	4
Wisconsin	Pierce	$1,856	5
Wisconsin	Polk	$1,720	5
Wisconsin	Portage	$2,408	6
Wisconsin	Price	$1,134	4
Wisconsin	Racine	$3,420	7
Wisconsin	Richland	$1,746	5
Wisconsin	Rock	$2,762	6
Wisconsin	Rusk	$1,534	5
Wisconsin	Sauk	$2,170	6
Wisconsin	Sawyer	$1,589	5
Wisconsin	Shawano	$2,010	6
Wisconsin	Sheboygan	$2,362	6
Wisconsin	St. Croix	$2,583	6
Wisconsin	Taylor	$1,072	4
Wisconsin	Trempealeau	$1,435	4
Wisconsin	Vernon	$1,414	4
Wisconsin	Vilas	$2,525	6
Wisconsin	Walworth	$3,127	7
Wisconsin	Washburn	$1,393	4
Wisconsin	Washington	$3,241	7

Adjusted 2002 Per Acre Land and Building (L/B) Value and Rent Schedule Zone-Continued

State	County	80% - 2002 L/B values	Rent Schedule Zone
Wisconsin	Waukesha	$3,788	7
Wisconsin	Waupaca	$1,721	5
Wisconsin	Waushara	$2,071	6
Wisconsin	Winnebago	$2,015	6
Wisconsin	Wood	$1,460	4
Wyoming	Albany	$182	1
Wyoming	Big Horn	$574	3
Wyoming	Campbell	$142	1
Wyoming	Carbon	$171	1
Wyoming	Converse	$123	1
Wyoming	Crook	$288	2
Wyoming	Fremont	$249	1
Wyoming	Goshen	$330	2
Wyoming	Hot Springs	$130	1
Wyoming	Johnson	$216	1
Wyoming	Laramie	$244	1
Wyoming	Lincoln	$725	3
Wyoming	Natrona	$150	1
Wyoming	Niobrara	$210	1
Wyoming	Park	$541	3
Wyoming	Platte	$268	2
Wyoming	Sheridan	$365	2
Wyoming	Sublette	$586	3
Wyoming	Sweetwater	$78	1
Wyoming	Teton	$2,446	6
Wyoming	Uinta	$298	2
Wyoming	Washakie	$311	2
Wyoming	Weston	$174	1

*State-average Land and Building value used where no county-specific value is available.